

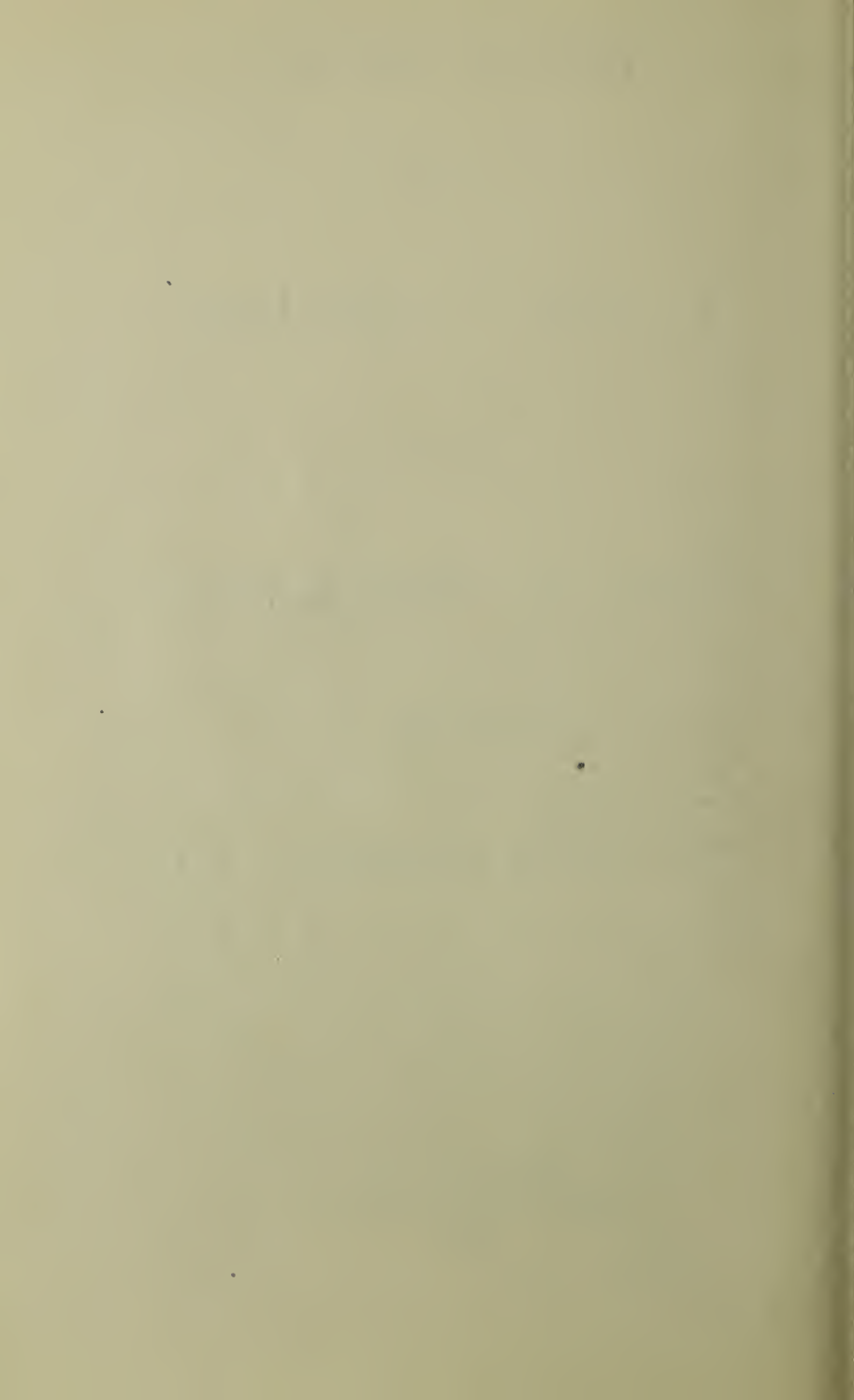
REPORTS OF
WILLIAMSBURG
TOWN OFFICERS
FOR THE YEAR

1927

ANNUAL REPORT
OF THE
TOWN OFFICERS
OF THE
Town of Williamsburg
FOR THE
YEAR ENDING DECEMBER 31, 1927



NORTHAMPTON, MASS.
PRESS OF GAZETTE PRINTING CO.
1928



Warrant for Annual Town Meeting

ARTICLE 1. To elect a Moderator. Three Selectmen, who shall be Overseers of the Poor and act as Board of Health. One Town Clerk, One Treasurer. One Tax Collector, One Elector under the will of the late Oliver Smith Esq. Two Constables. One Tree Warden. Two Auditors, all for one year. One Commissioner of Trust Funds for two years. One Assessor. One School Committee. One Water Commissioner. One Sinking Fund Commissioner. One Library Trustee. One Commissioner of Trust Funds, all for three years.

To hear the report of the committee on the revision of the Town By-Laws and to take any action thereon.

ART. 2. To choose all necessary minor Town officers for for the ensuing year.

ART. 3. To see if the Town will raise and appropriate \$60.00 for Memorial Day and choose a committee to expend same.

ART. 4. To see if the Town will raise and appropriate \$2,025.00 for maintaining Street Lights.

ART. 5. To raise and appropriate such sums of money as may be necessary to defray the current expenses of the Town.

ART. 6. To see if the Town will vote to authorize its Treasurer with the approval of the Selectmen to borrow money from time to time in anticipation of revenue beginning January 1, 1928, and to issue note or notes therefor, payable one year, any debt or debts incurred under this vote to be paid from the revenue of said financial year of 1928.

- ART. 7. To fix the amount of salarys all elected officers.
- ART. 8. To hear the report of the Selectmen, Treasurer, School, Water and other Committees and act thereon.
- ART. 9. To see if the Town will raise and appropriate \$150.00 for the support of Hampshire Trustees for County Aid to Agriculture and elect a director of that organization, who will be the official Town Representative for said Trustees as per Chapter 273, Acts of 1918.
- ART. 10. To see if the Town will raise and appropriate \$300.00 for suppressing the Gypsy and Brown tail moth in 1928.
- ART. 11. To see if the Town will raise and appropriate \$350.00 for the use of the Haydenville Library.
- ART. 12. To see if the Town will raise and appropriate \$500.00 for the employment of a district nurse.
- ART. 13. To see if the Town will raise and appropriate \$2,600.00 for winter Highway and Bridges.
- ART. 14. To see if the Town will raise and appropriate \$25.00 for the care of the Town Cemetery on Mountain Street.
- ART. 15. To see if the Town will accept the provisions of Chap. 81 of the General Laws as amended by Chapter 315 Acts of 1926, to raise and appropriate \$4,600 to maintain roads exclusive to State Highway.
- ART. 16. To see if the Town will raise and appropriate \$3,000.00 for the Contingent account.

ART. 17. To see if the Town will raise and appropriate \$500.00 for the Fire Department.

ART. 18. To see if the Town will raise and appropriate \$450.00 for Fire, other Insurance and Bonds of Town Officers.

ART. 19. To see if the Town will raise and appropriate \$4,820.00 for the Interest Account. \$2,420.00, interest on Water Bonds to be raised according to provisions of Section 7 of Chap. 349, Acts or 1901.

ART. 20. To see if the Town will raise and appropriate \$1,500.00 for the Department of Public Welfare.

ART. 21. To see if the Town will raise and appropriate \$500.00 for Mothers with Dependent Children.

ART. 22. To see if the Town will raise and appropriate \$200.00 for Soldiers Relief.

ART. 23. To see if the Town will vote to install or move an electric light at driveway of Herbert Nye's residence on William Street.

ART. 24. To see if the Town will raise and appropriate \$1,000.00 for the Sinking Fund as provided in Section 7 Chapter 349, Acts of 1901.

ART. 25. To see if the Town will during the present year extend the sidewalk on Bridge Street in Haydenville from the Cone Bridge in front of Moshers Store to Devlins corner on South Main Street.

ART. 26. To see if the Town will raise and appropriate \$4,000.00 as part payment of the Town Deficit.

Selectmen's Report

To the Citizens of the Town of Williamsburg.

Report for the year ending Dec. 31, 1927.

MONEY EXPENDED ON ROADS FOR LABOR AND MATERIAL IN 1927

Chapter 81

Received from State,	\$4,600 00
Appropriation,	4,600 00
Rec'd from Dynamite sold,	2 00
Rec'd from Town of Goshen,	6 00
Rec'd from Kirk Stone, County Treasurer,	10 00
Total,	<hr/> \$9,218 00

Expended for Labor:

H. H. Nichols, Supt.,	\$1,260 12
Alfred Nichols, Chauffeur,	560 94
Wilfred Johndrow, Chauffeur,	735 08
John Breckenridge, Labor,	600 00
O. W. Hill, Labor,	712 75
Philip Burdeau, Labor,	604 75
G. A. Thresher, Teamster,	134 75
John Johndrow, Labor,	455 69
C. C. Loomis, Truck and Driver,	221 81
Merrill Ames, Labor,	307 57
G. H. Bisbee, Labor,	3 00

Ellis Clark, Labor,	\$3 00
L. C. Wales, Teamster,	8 00
John Black, Labor,	5 00
Geo. Rhoad, Labor,	91 00
F. Payne, Teamster,	3 00
F. Loomer, Labor,	14 50
H. Lawton, Labor,	88 00
Chas. Cross, Labor,	1 00
A. Cross, Labor,	1 00
William Harris, Labor,	4 00
Harold Smart, Teamster,	5 00
E. Welch, Labor,	14 25
Victor Angeleus, Teamster,	9 00
A. E. Everett, Teamster,	10 00
C. K. Merritt, Teamster,	10 00
C. W. Merritt, Labor,	114 50
Edwin Breckenridge,	1 00
State H. W. Men, Repair,	3 83
H. W. Warner, Teamster,	3 00
Town of Williamsburg, Trucks, 1 and 2,	1,318 63
Town of Williamsbury, Tractor,	555 00
H. E. Bradford,	3 00
Total,	<hr/> \$7,862 17

Expended for Materials :

H. Hinds, Gravel,	\$42 70
L. C. Wales, Gravel,	14 00
G. A. Thresher, Gravel,	1 20
J. Edwin Graves, Gravel,	17 70
John S. Lane & Sons, $\frac{1}{2}$ Gravel, stone,	2 63
Thomas Meekins, Gravel,	2 00
M. Waller, Gravel,	3 00
Town of Williamsburg, Gravel,	24 10
H. W. Warner, Gravel,	71 40

H. S. Packard, supplies,	\$20 22	
C. R. Dodge & Co., scraper blade,	6 60	
Russell Mfg. Co., Castings and Road Drag,	36 05	
S. Edwards, Gravel,	1 00	
New England Culvert Co., Culverts,	258 51	
Berger Mfg. Co., Culverts,	84 68	
Bisbee Bros., supplies,	7 95	
J. M. Howes, Dynamite caps and fuse,	19 00	
R. Sylvester, Damages caused by blasting,	1 50	
W. H. Riley & Co., Files,	14 70	
A. J. Tilton, Gravel,	93 15	
C. K. Merritt, Gravel,	10 60	
Papermakers' Chemical Co., "Salvoy",	80 45	
Mace Moulton, Jr.,	487 75	
C. R. Damon, Gravel,	10 90	
P. H. McAvoy,, Blacksmith,	26 55	
Total,	<hr/>	\$1,338 14
Total Expended,		\$9,200 31
		<hr/>
Unexpended,		\$17 69

EXPENDITURES ON ROADS CHAPTER 81

1	Haydenville Road or Mountain St.,	\$1,982 58
2	Chesterfield Road,	1,291 18
3	Ashfield Road,	724 39
4	Conway, Road,	111 24
5	Shumway-Pillinger Road,	14 92
6	Depot Road,	672 25
7	Nash Street,	217 24
8	John Lee Road,	4 41
9	Valley View Road,	44 49
10	Mill Street,	27 70

11	Cemetery Hill Road,	\$220 96
12	Cemetery Hill Branch,	0 00
13	Old Goshen Road,	322 01
14	Brier Hill Road,	110 66
15	Petticoat Hill,	97 77
16	Dolan Road,	63 59
17	Unquomonk Road,	144 20
18	South Street,	456 10
19	Hyde Hill,	272 25
20	Hyde Hill Branch,	0 00
21	Gear Hill Road,	51 47
22	Bullard Road,	78 53
23	Adams Road,	475 76
24	N. Farms Road,	257 14
25	Hatfield Road,	68 66
26	Kingsley Ave.,	131 31
27	South Main St.,	274 46
28	Hemenway Road,	248 91
29	Nichols Road,	0 00
30	O'Neil Road,	44 05
31	Main Road,	0 00
32	Edwards Road,	17 06
33	Navoke Street,	17 91
34	Pine Street,	54 49
35	Myrtle Street,	48 57
36	Oak Street,	0 00
37	Fairfield Ave.,	46 12
38	Main Street—Williamsburg,	173 07
	General Work,	2 25
	Culverts,	343 19
	Machinery and Tools,	89 42
Total,		<hr/> \$9,200 31

WINTER HIGHWAYS AND BRIDGES

Appropriation,	\$1,950 00
Rec'd from Peck Bros., Repairs to Bridges,	32 70
Rec'd for Rent of Truck from Individuals,	8 00
Tractor earned,	555 00
Trucks earned,	1,318 63
Total,	<hr/> \$3,864 33

Expended for :

Graves Garage, Labor with snow plow,	\$386 60
Graves Garage, Repair labor and parts,	388 24
Williamsburg Garage, gas and oil for Trucks and Tractor, Repairs,	527 56
Williamsburg Garage, Town Truck Pres. B.,	31 38
H. F. Davis Tractor Co., Parts and Repairs,	491 30
R. G. Bradford, Labor with Snow plow,	148 10
Walter Kellogg, Labor, Snow,	8 00
Walter Kellogg, Bridge labor,	1 25
H. H. Nichols, Labor, Snowplow,	82 03
H. H. Nichols, Labor Highway,	9 77
A. Nichols, Labor, Snowplow,	71 30
M. Bickford, Labor, Snowplow,	17 60
A. G. Cone, Labor, Snow,	14 49
A. G. Cone, Labor car to Holyoke for Parts,	9 38
John Johndrow, Labor, Snowplow,	8 85
Wilfred Johndrow, Labor, Snowplow,	7 35
E. P. Hemenway, Labor, Snow,	5 00
Thomas P. Dolan, Labor with team,	44 00
C. L. Sanderson, Labor Bridge,	4 00
John Paul, Labor,	7 00

John Breckenridge, Labor, Snowplow,	\$14 40
B. L. Dobbs, Labor, Snow,	6 65
F. Warcho, Labor Snow,	1 50
Merrill Ames, Labor, Snow,	4 50
A. L. Gardner, Labor, Snow,	5 00
Chas. Wade, Labor, Snow,	4 50
Lyle Wales, Labor, Snow,	9 00
Lyle Wales, Teaw Work on H. W.,	6 00
Wesley Clark, Snow removal,	4 50
John Black, Labor,	5 50
Ben Miller, Labor,	3 50
G. V. Warner, Labor, Snow,	5 75
H. W. Warner, Labor, Snow,	4 50
H. W. Warner, Road signs, sleepers for for bridges and labor,	24 90
H. W. Warner, Use of car and expense on H. W. Work,	15 00
G. M. Bradford, supplies and Labor on Bridges, Use of Car,	226 45
Geo. LaCain, Labor on Bridges,	33 25
Chas. Goulett, Labor on Bridges,	25 75
Graves Bros., 4123 Chestnut Plank,	164 92
Chas. A. Strong, Labor on Tractor,	19 33
H. D. Sylvester, Labor on Bridges,	24 00
Geo. Rood, Labor on Bridges,	18 50
Homer Bradford, Labor on Bridges, Use of team,	34 75
Geo. Thresher, Labor, Snow,	7 50
Geo. Thresher, Materials for Bridges,	39 00
Haydenville Co., Gas for Tractor,	2 16
Frank Bisbee, Material for Bridge,	1 00
Chas. Coddling, Labor on Bridges,	2 50
John Graham, Use of Truck,	2 50
Elwin Miner, Bridgework,	1 25
P. H. McAvoy, Repairs to Snowlpow,	4 00
A. J. Polmatier & Sons,	3 28
Edward Graves, Material and Labor,	6 00

H. E. Belden, Timer for Truck,	\$3 00	
W. A. Lee, Labor,	2 00	
H. S. Packard, Supplies,	13 14	
F. E. Sanderson, Chestnut plank,	73 60	
Sam Cowing, Labor Bridges,	2 00	
H. Vanslyke, Labor Bridges,	1 00	
Cecil Loomis, Drawing Plank,	1 50	
Philip Burdeau, Labor,	4 25	
F. A. Shumway, Labor and Material,	2 50	
Rubber Store, Bal. on acct.,	1 25	
Orange Hill, Labor,	2 50	
C. R. Dodge & Co., Road Material,	25 08	
Wm. Chadwick, Labor,	8 00	
C. H. Church, Labor,	3 50	
T. F. Lenihan, Oil for Trucks and Tractor,	96 85	
T. F. Lenihan, Labor, Snow,	8 50	
T. F. Lenihan, Labor Highway,	32 00	
Total Expended,	<u>\$3,275 21</u>	
Unexpended,		<u>\$589 12</u>

FIRE DEPARTMENT

Appropriation,	\$300 00
Received from State,	54 50
Total,	<u>\$354 50</u>

Expended :

Mill River Electric Light Co., Prec. A and Prec. B. Engine Houses,	\$18 00
Taylor & Mellon, Lumber Prec. B.,	8 80
T. P. Larkin, supplies, Prec. B.,	1 94
Williamsburg Garage, Storage and Parts for Truck,	14 25
James McAllister, Labor on Truck Prec. B.,	8 00

E. J. Larkin, snow removal, Prec. B.,	\$4 25	
W. J. Sheehan & Co., Materials,	1 20	
Precinct B. 20 men and services at two fires,	112 00	
P. H. McAvoy, Pole for wagon,	13 00	
American Fire Equip. Co., Soda and Acid,	15 89	
H. J. Purseglove. supplies for Fire Dept.,	17 48	
Williamsburg Garage, Storage and Re- pairs on Truck Prec. A.,	53 53	
Chas. A. Tilley, Labor on Fire Truck,	2 50	
H. J. Purseglove, supplies,	8 48	
H. S. Packard, Bal on acct.,	4 85	
Wells G. Bisbee, 20 men service at fire,	15 83	
Total,	<u>\$300 00</u>	
Unexpended,		<u>\$54 50</u>

COUPON ACCOUNT

Hampshire County Trust,	\$500 00	
Collected thru First Nat'l Bank,	280 00	
Total,	<u> </u>	\$780 00

TOWN CEMETERY

Appropriation,		\$25 00
W. A. Lee, Caretaker,	\$25 00	

STREET LIGHTS

Appropriation,		\$2,000 00
Mill River Electric Light Co., Current,	\$1,950 00	
Northampton Electric Light Co., Bulbs,	76 20	
Total,	<u>\$2,026 20</u>	
Overdrawn,	\$26 20	

COUNTY TAX

Kirk H. Stone, County Treasurer,	\$5,698 28
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ELECTA WAITE TRUST FUND

Unexpended balance, Jan. 1st. 1927,		\$9 24
Income for 1927,	79 78	
		<hr/>
Total,		\$89 02
Eight Beneficiaries,	\$85 00	
Bank Service,	50	
		<hr/>
Total,	\$85 50	
Unexpended balance,	<hr/>	\$3 52

ALBERT S. HILLS TRUST FUND

Unexpended balance, Jan. 1st, 1927,		\$348 30
Ck. Returned Beneficiary died,		10 00
Income for 1927,		195 62
		<hr/>
Total,		\$553 92
26 Beneficiaries,	\$264 50	
Unexpended balance,	<hr/>	\$289 42

SINKING FUND COMMISSION

Sinking Fund Commissioners,	\$1,000 00
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PERPETUAL CARE FUND

Mt. Street Cemetery Association Act.		
No. 9606,	\$11 34	
Williamsburg Cemetery Association Act.		
No. 9605,	28 89	
Total,	<hr/>	\$40 32

DISTRICT COURT FEES

Lockup fees, Jan. 1, 1925 to Jan. 1, 1927,		
City of Northampton,	\$4 50	
Michael J. Ryan,	32 10	
Charles A. Powers,	4 80	
John H. Noble,	2 30	
Henry J. Sargent,	2 30	
Total,	<hr/>	\$46 00

LYMAN WAITE TRUST FUND

Income for 1927,		\$41 51
One Beneficiary,	\$10 00	
Unexpended balance,	<hr/>	\$31 51

STATE AID

Received from State,		\$216 00
Expended,	\$216 00	

DISTRICT NURSE

Appropriation,		\$500 00
Mrs. F. Plouride Popp,	\$41 00	
Mrs. T. F. Linehan,	295 00	
Miss Catherine Long,	164 00	
Total Expended,	<hr/>	\$500 00

FIRE ALARM SYSTEM PREC. B

Appropriation,		\$400 00
Expended,	\$378 10	
Unexpended balance,	<hr/>	\$21 90

TOWN CLOCK ACCOUNT

Appropriation,		\$100 00
Expended,	\$60 00	
Unexpended balance,	<hr/>	\$40 00

MOTH ACCOUNT

Appropriation,		\$300 00
Walter A. Lee, Labor,	\$72 50	
Newton K. Lincoln, Labor,	72 50	
Howard Pomeroy, Labor,	72 50	
B. L. Dobbs, Labor,	32 00	
Fitzhenry Gupit Co., supplies,	1 68	
	<hr/>	
Total,	\$251 18	
Unexpended balance,	<hr/>	\$48 82

COUNTY AID TO AGRICULTURE

Appropriation,		\$150 00
Warren M. King, Treasurer,	\$150 00	

MEMORIAL DAY

Appropriation,		\$60 00
Adelbert Bailey,	\$60 00	

LIBRARY PRECINCT B.

Appropriation,		\$400 00
Labor, Supplies, Insurance, Books,	\$350 13	
Unexpended balance,	<hr/>	\$49 87

LAND DAMAGE

Appropriation,		\$1,740 00
County Commissioners,	\$1,740 00	

LOAN ACCOUNT

Haydenville Savings Bank, Note		
No. 31,	\$25,000 00	
Hampshire County Trust, Note No 23,	800 00	
First Nat'l Bank, Northampton, Note		
No. 53,	1,000 00	

Old Colony Trust, Notes No. 35 and 36,	15,000 00	
Haydenville, Savings Bank, Note No. 39,	3,000 00	
Total,	<u> </u>	\$44,800 00

INTEREST ACCOUNT

Appropriation,		\$2,700 00
State Treasurer on Water Bonds,	\$800 00	
First Nat'l Bank Northampton, Note No. 53	125 00	
Haydenville Savings Bank,	625 00	
Hampshire County Trust,	1,198 70	
Hampshire County Trust,	120 00	
First Nat'l Bank, Northampton,	125 00	
Haydenville Savings Bank,	25 00	
Total expended,	<u> </u>	\$3,108 70
Overdrawn,		<u> </u> \$318 70

INSURANCE ACCOUNT

FIRE, OTHER INSURANCE BONDS OF TOWN
OFFICERS

Appropriation,		\$350 00
Rebate on Insurance,		4 40
Total,		<u> </u> \$354 40
Wm. Purrington, Est.,	\$84 66	
W. G. Bisbee,	30 50	
Franklin King, Jr.,	311 41	
Total,	<u> </u>	\$426 57
Overdown,		<u> </u> \$72 17

MOTHERS' PENSION CHAPTER "763"

Appropriation,	\$500 00
Allowence from State not yet received,	633 71
	<hr/>
Total,	\$1,133 71
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Expended,	\$1,175 50

SOLDIERS' RELIEF ACCOUNT

Allowance from State not yet received,	\$150 00
	<hr/>
Expended, drawn from Contingent Account,	\$200 00

CONTINGENT ACCOUNT

Appropriation,	\$3,000 00
New England Tel. & Tel. Co.,	\$109 21
W. G. Bisbee, Expense act. Board of Reg. Records to State Repairing scales,	96 71
W. G. Bisbee, Salary and fare at fires, Prec. A.,	75 77
W. G. Bisbee, Overage on Tax Col. Report,	13 02
P. B. Murphy, Dog Book,	2 40
H. S. Gere & Son, Dog Notice,	3 60
Chas. H. Chase, Description for assessors copy, transfers,	12 90
F. M. Crittenden, letter heads for as- sessors,	7 00
Hobbs & Warner, stationery for as- sessors,	5 75
Davol Printing House, Supplies for as- sessors,	9 48
Auto Tax Service, Tax list for assessors,	5 00
Birth Returns,	7 25

Burke & Burdeau, supplies for Town Hall,	10 72
Hampshire County Trust, 1926-1927 Rent,	10 00
C. H. Wheeler, M. D., Toxin, Anti-Toxin,	25 00
J. G. Hayes, M. D., Toxin, Anti-Toxin, Ins. School,	45 00
Fred Vining, Inspector of Slaughtering,	118 00
A. G. Cone, Court Cases, Board of Health, Postage and Stationery,	28 55
John Breckenridge, Inspector of Animals,	46 00
Gazette Printing, Town Reports and Ballots,	137 00
G. V. Warner, supplies and services as Janitor of Town Hall,	68 79
Herald Job Print, Index cards for Board of Health,	5 00
O. W. Hill, Use of Dumping place,	5 00
A. E. Watson, Expense account,	11 56
A. E. Watson, Stamps, paper, etc.,	55 94
J. W. Heffernan, ledger,	2 35
J. H. Graham, Coal for Town Hall,	8 25
Sidney Packard, Wood for Town Hall,	6 00
Williamsburg Garage, Labor on scales,	1 50
C. H. Wheeler, M. D., Board of Health, Soker case,	43 00
B. L. Dobbs, Services as Sealer,	21 00
Northampton E. L. Co., Removing Tree,	31 60
Bridgeman & Lyman, Ledger, folders, supplies for Slectmen,	4 40
Cecil T. Bagnell, Order books for Selectmen,	5 89
Hobbs & Warren, 200 blanks for Selectmen,	3 14

Frederic W. Cook, General Laws for Selectmen,	28 00
H. W. Warner, Stamps and supplies,	9 00
Herald Job Print, letter heads and Envelopes,	9 00
Director of Accounts,	8 00
Dept. Corp. and Taxation, Certification of Notes,	4 00
Comm. of Public Safety Application and License Blanks,	\$1 25
F. L. Bisbee, Work on scales,	4 00
Wesley Clark, Work on scales,	1 50
W. J. Sheehan & Co., Supplies,	6 24
Seiton Can Co., 3 gal. Test Measure,	12 00
W. & L. E. Gurley, Supplies, sealer Weights and Measures,	16 36
T. F. Lenihan, sealer weights and measures,	48 50
T. F. Lenihan, sanding walks, Traffic Duty, and Telephone Calls,	7 60
H. W. Warner, administration expense,	5 40
Burton Dodds, Ballot Clerk,	4 00
Stephen Burke, Ballot Clerk,	4 00
W. A. Lee, Ballot Clerk,	4 00
John E. Campbell, Ballot Clerk,	4 00
Josephine Sheehan, Ballot Clerk,	4 00
Mary Cogan, Ballot Clerk,	4 00
Martha S. Bisbee, Ballot Clerk,	4 00
Clara LaValley, Ballot Clerk,	4 00
Hay Co., Cement and sand,	1 50
Gleason Bros., load of sand,	2 50
Bisbee Bros., Cement,	5 25
Lane Construction Co., Repairs on Wall Eng. House Prec. B.,	37 22
Foster-Farrar, Pliers,	60
C. M. Petterson, Painting Dummy Signs,	3 00
Bridgeman & Lyman, Record Book,	1 50

Earl Polmatier, Use of Tap and Die,	5 00
H. E. Sanderson, Labor at Fire Dept.,	20 00
A. J. Tilton, Registrar,	15 00
Michael J. Riley, Registrar,	15 00
Stephen Burke, Registrar and Special Police,	22 00
Murtie O'Brien, Special Police,	10 00
B. L. Dobbs, Special Police,	2 50
Mr. and Mrs. F. A. Shumway, settle- ment in accident case,	525 00
Stevens & Andre, Legal advice and ser- vices in Shumway case,	136 00
Stevens & Andre, Legal advice in 1927,	5 00
John Noble, Telephone for 1927, Dog Tax Coll., Traffic Duty,	38 46
L. H. Cranson, Deputy Fish and Game Warden,	50 00
Frank O'Brien, Fish and Game Warden,	50 00
N. K. Lincoln, Milk Inspector,	15 00
N. K. Lincoln, Tree Warden,	11 25
F. E. Sanderson, Phone for 1927,	15 96
A. W. Madlin, Repairs to sidewalk,	27 00
Puro Sanitary Drinking Fountain Co., Repairs to fountain,	16 50
T. P. Larkin, Repairs to sidewalk,	3 00
Eugene Davis, Surveyor,	6 75
F. H. Meisse, Tuning and Repairing Piano at Town Hall,	6 00
Keefe's Garage, Welding scales,	10 00
Charles Goulett,, Cleaning back of Town Hall,	3 50
Earl H. Lawton, Cleaning back of Town Hall,	10 75
G. M. Bradford, Cleaning back of Town Hall,	18 50
H. H. Nichols, Cleaning back of Town Hall,	9 60

Chas. Cross, Cleaning back of Town Hall,	4 00	
O. W. Hill, Cleaning back of Town Hall,	8 00	
Hobbs & Warren, Cash book, warrants for Tax Collector,	10 43	
F. M. Crittenden, Tax bills and Report slips,	17 00	
C. P. Rustemeyer, Envelopes and stamps,	5 76	
Hobbs & Warren, 200 Blanks, P. W.,	4 86	
H. W. Warner, Telephone for 1926,	18 00	
Total Expended,		<hr/> \$2,396 70
Unexpended Balance,		<hr/> \$603 30

DEPARTMENT OF PUBLIC WELFARE

Appropriation,	\$1,500 00
Check refund,	4 00
Received from Individuals,	8 27
Received from other Towns,	78 00
Total,	<hr/> \$1,590 27
Expended,	1,211 88
Unexpended,	<hr/> \$378 39

SALARIES OF TOWN OFFICERS

Appropriation,	\$1,720 00
R. P. Buck, Auditor 1926,	\$15 00
W. G. Loomis, Auditor 1926,	15 00
W. E. Kellogg, Assessor 1927,	85 00
Roswell S. Jorgenson, Assessor 1927,	100 00
Raymond Warner, Assessor 1927,	85 00
Carl P. Rustemeyer, Tax Collector 1927,	300 00

Harry W. Warner, Selectman,	150 00	
G. M. Bradford, Selectman,	100 00	
C. R. Damon, Moderator,	10 00	
Wells G. Bisbee, Town Clerk,	150 00	
Anna Watson, Treasurer,	200 00	
Frank Bisbee, Elector Oliver Smith		
Will,	10 00	
Thomas F. Linehan, Selectman,	100 00	
Harry Warner, Selectman bal.,	100 00	
F. E. Sanderson, Constable,	100 00	
John Noble, Constable,	100 00	
H. E. Bradford, Water commissioner,	100 00	
Total,	<hr/>	\$1,720 00

FINANCIAL STATEMENT OF TOWN TRUCKS TRACTOR AND GRAVEL BANK

DR.

Trucks and Tractor,		
Jan. 1, 1927,	\$957 58	
Repairs, Gas and Oil,	1,430 34	
	<hr/>	\$2,387 92

CR.

Trucks earned,	\$1,318 63	
Tractor earned,	555 00	
	<hr/>	\$1,873 63

DR.

Dec. 31, 1927,	\$514 29	
List Value, Truck No. 1,	125 00	
List Value, Truck No. 2,	300 00	
List Value, Tractor,	800 00	

TOWN GRAVEL BANK

DR.

Dec. 31, 1926,

\$65 10

CR.

Rec'd Chapter 81,

\$24 10

Respectfully submitted,

HARRY W. WARNER,

THOMAS F. LENIHAN,

G. M. BRADFORD.

Town Clerk's Report

LICENSES

Under the provisions of Chapter 140 of the General Laws the Selectmen have granted the following licenses, and I have issued the same; two junk, two pool, one auctioneer, one victuallers, two used cars, five alcohol, and one Circus permit, for which I have turned over to the Treasurer the amount of \$43.00.

FISH AND GAME

Under provisions of Chapter 131 section 12 of the General Laws, I have issued 272 Sporting Licenses for which I have paid the Division of Fisheries and Game the amount of \$532.00.

DOGS

Under provisions of Chapter 140 section 147 I have issued licenses for 173 Dogs; 149 males and 24 females for which I have paid Kirk H. Stone, County Treasurer the amount of \$383.40.

MILITARY

The whole number of males subject to Military Duty is 315. A list of the same is on file at my office.

BIRTHS

The whole number of births 27 recorded as follows :

Jan.	6.	James Francis McAllister.
Jan.	8.	Georgia Phyllis DeLisle.
Jan.	16.	Robert Stewart Loomis.
Jan.	30.	Arolyn Winona Mathers.
Feb.	20.	Lawton.
Feb.	22.	Kenneth Clinton West.
Feb.	22.	Elsa May Lloyd.
Feb.	26.	Shirley Irma Burdeau.
Mar.	2.	Clarice Ruth Graves.
Mar.	4.	John Polwreak.
Mar.	7.	Phyllis Reta Rhoades.
Mar.	25.	Raymond Joseph Allaire.
April	1.	Rowena Marion Hill.
April	8.	Margaret Gresky.
April	29.	Rose Marie Gatley.
May	4.	Walter Soltz.
May	6.	Ruth Alice LaCasse.
May	18.	Mary Catherine Schulda.
May	21.	Leon Floryan Widella.
July	7.	Neil Fairfield Damon.
July	12.	Roberta Adella Weeks.
Aug.	14.	Bessie Batura.
Oct.	26.	Clifford Malcolm Thayer.
Nov.	6.	Rosalie Jane Ice.
Nov.	26.	Bernard Jablonski.
Dec.	11.	Matteo Ingellis.
Dec.	26.	Eva Jane Sanderson.

MARRIAGES

The whole number of marriages 15 and recorder as follows :

- | | | |
|-------|-----|--|
| Jan. | 3. | Joseph John Schulda, Northampton.
Mary Catherine Kearney, Williamsburg. |
| Mar. | 28. | Harry George Nelson, Williamsburg.
Lois Arlene Partlow, Northampton. |
| April | 20. | Varnum Taylor Boyden, Springfield.
Florence Inez Stebbins, Williamsburg. |
| April | 20. | Reuben Weeks, Williamsburg.
Mary T. Osburne, Northampton. |
| June | 4. | Frank Antonio Musante, Northampton.
Olive (Gangrow) Ryan, Northampton. |
| June | 15. | William H. Ice, Williamsburg.
Mary L. Torrey, Cummington. |
| June | 19. | Harold E. Smart, Williamsburg.
Barbara Aileen Cranston, Northampton. |
| July | 9. | Henry E. P. Pritchard, Williamsburg.
Hazel A. Smith, Easthampton. |
| Aug. | 11. | Howard Foster Hilliker, (Leeds) Northampton.
Winifred Louise Upham, (Florence) Northampton. |
| Aug. | 24. | Lothrop Sawin, (Florence) Northampton.
Anna Ella Mosher, Williamsburg. |
| Sept. | 17. | Edward Leroy Smiley, Williamsburg.
Sylvia Jean Ricker, Springfield. |
| Sept. | 26. | Frank Valley, Bristol, Conn.
Stella Demerski, Williamsburg. |
| Nov. | 5. | Charles Francis Schelnut, Hatchville, Mass.
Ruth Elvera Schuler, Williamsburg. |
| Nov. | 5. | Otto Ernest Bilz, Northampton.
Anna Hildegard (Wolfram) Holden, North Hatfield. |
| Nov. | 23. | Lucius Herbert Bachand, Leeds.
Catherine Eligazeth Watling, Williamsburg. |

DEATHS

The whole number of deaths 27 recorder as folows :

			Yrs.	Mo.	Da.
Jan.	9.	Henry Goodwin,	51	11	24
Jan.	20.	James F. Stone,	38	9	4
Feb.	20.	Harry C. King,	44	1	20
Feb.	6.	George Louis Damon,	68	8	7
Feb.	20.	Lawton,			
Feb.	21.	Annie Bates Lawton,	23	10	4
Mar.	23.	James Brazil,	25	2	25
Mar.	27.	Arabella Bradford Tanner,	71	9	23
April	4.	Daniel Gilbert Rice,	92	4	18
April	28.	Charles Lyman Hosford,	87	5	16
May	2.	Thomas I. Breckenridge,	67	11	5
May	5.	Walter Soltys,			1
May	9.	Frank Ellword Hayden,	76	1	22
May	9.	Isabel McK. King,	73		
May	29.	Mary Catherine Schulda,			11
June	25.	Edward Simoneau,	80	4	15
July	4.	Minnie Witherell Nash,	38	5	15
Aug.	6.	Joseph M. Riley,	42	4	15
Sept.	11.	Lizzie Gordon Hayes,	77		17
Sept.	15.	James Murray,	63	5	29
Oct.	5.	Edward Handfield,	76		
Oct.	22.	Alvah A. Shumway,	59	7	15
Nov.	22.	Catherine Dolan,	90	7	22
Dec.	1.	Elizabeth Pomeroy,	60	6	19
Dec.	9.	Thomas William O'Neil,	64	5	
Dec.	26.	Mary Pickul Gromelski,	27	10	22
Mar.	19.	Frances Amelia Houghton,	87		15

REVISED LIST OF JURY

Fred Dansereau,	Mechanic
Charles Roberge,	Mechanic
Arthur J. Tilton,	Mechanic
Fred Vining,	Farmer
Charles H. Gould,	Orchardist
Frank A. Main,	Asst. Foreman
Murtie O'Brien,	Moulder
Clarence J. Larkin,	Teacher
John E. Walshe,	R. F. D. Carrier
Joseph J. Coakley,	Insurance Agent
Raymond A. Warner,	Merchant
Lionel B. Lawrence,	Painter
James C. Ryan,	Mechanic
James F. McAllister,	Mechanic
Raymond G. Bradford,	Lumber Dealer
Frank L. Bisbee,	Clerk
Charles A. Bowker,	Merchant
Fred W. Sanderson,	Farmer
Raymond P. Buck,	Farmer
Melvin H. Emrick,	Mechanic

The following were drawn for Court Work for 1927 and 1928, Thomas F. Lenihan, Cecil C. Loomis, Melvin Emrick and Raymond P. Buck.

Respectfully submitted,

WELLS G. BISBEE, Town Clerk.

TOWN OFFICERS

		Term Expires
Selectmen,	H. W. Warner, Chairman,	1928
	Thomas F. Lenihan, Clerk,	1928
	Gilbert M. Bradford,	1928
Town Clerk,	Wells G. Bisbee,	1928
Assessors,	R. S. Jorgensen, Chairman,	1928
	R. A. Warner, Clerk,	1929
	Walter E. Kellogg,	1930
Treasurer,	Anna E. Watson,	1928
Elector under the Oliver Smith Will, School Committee,	Frank L. Bisbee,	1928
	J. Clark Foster,	1928
	Walter H. Thayer,	1929
	Charles H. Gould,	1930
Tax Collector,	Carl P. Rustemeyer,	1928
Constables,	John H. Noble,	1928
	Francis E. Sanderson,	1928
	Newton K. Lincoln,	1928
Tree Warden, Water Commissioners,	Frank L. Hosford,	1928
	George A. Thresher,	1929
	Homer E. Bradford,	1930
Sinking Fund Commissioner,	Henry W. Graves,	1929
	Hubert A. Smith,	1930
	Leon B. Sanderson,	1928
Trustee of the Haydenville Library,	Rev. Robert H. Life,	1929
	Elizabeth Purrington,	1928
	Hattie Metcalf,	1930
Auditors,	Raymond P. Buck,	1928
	William G. Loomis,	1928
Moderator,	Charles R. Damon,	1928
Trust Fund Commissioners,	Henry W. Graves,	1928
	C. J. Hill,	1929
	Roswell S. Jorgensen,	1928

Collector's Report

1925

Outstanding January 1, 1927,		\$665 52
Collected and Paid Treasurer,	\$644 76	
Abatements,	20 76	
	<hr/>	\$665 52

1926

Outstanding January 1, 1927,		\$11,406 08
Outstanding not on book,		02
		<hr/>
		\$11,406 10
Collected and Paid Treasurer,	\$11,150 46	
Abatements,	86 14	
Outstanding January 1, 1928,	169 50	
	<hr/>	\$11,406 10

1927

Committed Real and Personal,		\$43,890 41
Special December assessment, Real and Personal,		66 33
Committed Poll,		1,110 00
Special December assessment, Poll,		2 00
		<hr/>
		\$45,068 74

Collected and Paid Treasurer, Real		
and Personal,	\$32,389	49
Abatements, Real and Personal,	136	79
Collected and Paid Treasurer, Poll,	1,092	00
Abatements, Poll,	20	00
Outstanding January 1, 1928,	11,430	46
	<hr/>	\$45,068 74

Collected and Paid Treasurer in-		
on 1925--26-27 taxes,		\$522 57
Abatement for poll 1923,		5 00

Respectfully submitted,

C. P. RUSTEMEYER,

Collector.

Report of Water Commissioners

RECEIPTS

Received for rents,	\$3,231 68	
for service connections,	50 50	
gas grass,	5 00	
	<hr/>	\$3,287 18

EXPENDITURES

Paid Northampton Water Dept, supplies,	6 30
Norwood Engineering Co., supplies,	111 65
Mtecalf Printing Co., printing,	13 00
The Haydenville Co., supplies,	3 62
Bisbee Bros., cement,	8 50
H. S. Packard, supplies,	2 20
Graves Garage, supplies,	75
Arthur Rhodes, express,	2 50
N. Y., H. H. & H. R. R. rent of cross- ing for water pipe,	2 00
George A. Thresher, labor with team,	167 10
Forest Payne, labor with team,	41 00
Harold Packard, labor with team,	14 00
T. I. Breckenridge, labor,	15 00
Thomas Culver, labor,	6 00
H. E. Bradford, labor,	178 00

Frank Hosford, labor,	135 00	
Benj. St. Lawrence, labor,	4 00	
Charles O'Brien, labor,	4 00	
Frank Bisbee, labor,	10 50	
C. E. Strong, labor,	1 50	
George A. Thresher, care of reservoir,	50 00	
	<hr/>	\$776 62
Dec. 31. Collections not committed,		79 19
31. Balance,		2,431 37
		<hr/>
		\$3,287 18

GEORGE A. THRESHER,

H. E. BRADFORD,

FRANK HOSFORD,

Water Commissioners.

Report of Library Trustees

The Trustees of the Haydenville Library submit the following report:

Several important improvements have been made in the Library during the year. Under the direction of Mrs. Arnold, representing the Free Public Library Commission of the state, the Library was overhauled and the books classified and catalogued according to the method recommended by the American Library Association. Many books that were dilapidated and yet worth keeping were mended. Mrs. Arnold was assisted in this work by several members of the Library Committee, and others. The State Commission furnished all the necessary supplies, cards, catalogue cases, mending material, etc., and provided for the expense of Mrs. Arnold's services. The only expense to the Library was for her entertainment during the five weeks she was here.

Additional shelf room adds to the convenience, and some new paint improves the appearance of the Library.

89 new books have been added. The circulation was about 3048.

FINANCIAL STATEMENT

Appropriation,		\$400 00
King, Insurance,	\$14 56	
Clapp, Wood,	14 00	
Sheehan, Supplies,	11 96	

Mrs. Warner, board of Mrs. Arnold,	50 00	
R. H. Hinckley Co. Bk. of Knowl.	62 55	
L. B. Lawrence, Labor,	37 10	
Heffernan, Cards,	75	
Taylor Co., Wood or lumber,	9 94	
Chew, Binding books,	3 00	
Mrs. Metcalf, Supplies,	3 25	
W. Kulash, Janitor,	9 75	
Miss M. Warner, Librarian,	39 00	
Bridgman & Lyman,	85 86	
	<hr/>	\$341 72
Balance,		<hr/> \$58 28

ELIZABETH PURRINGTON,
HATTIE A. METCALF,
ROBERT H. LIFE,

Treasurer's Report

RECEIPTS

1927

Jan.	1.	Bal. on hand,	\$11,477 95
		Bal. on Whiting Street Fund,	34 53
		Bal. on Electa Wait Fund,	9 24
		Received from the State:	
		Dept. of Pub. Works, Division	
		of Highways,	4,550 00
		Income Tax 1925,	58 00
		Income Tax 1926,	435 00
		Income Tax 1927,	8,692 41
		Corporation Tax, Business,	1,426 08
		Corporation Tax, Pub.	
		Service,	189 60
		National Bank Tax,	171 38
		Trust Co., Tax,	30 91
		Soldier's Exemption,	35 60
		State Aid,	216 00
		Temporary Aid,	247 38
		Support of Paupers,	61 75
		Reimbursement for Loss of	
		Taxes,	27 42
		Compensation for Inspector of	
		Animals,	23 00
		Mass. School Fund,	2,675 14
		Vocational Education,	475 86
		School Supt. in Small	
		Towns,	966 45

Tuition of Children,	873	22
High School Tuition in Special Cases,	950	00
State Forestry,	54	50
Director of Standards,	12	00
Court Fines and Forfeitures,	55	16
Fines Collected at House of Correction,	75	00
Refund of Dog Taxes,	282	22
Tuition, City of Boston,	451	53
Tuition, Town of Plainfield,	300	00
Tuition, Town of Cumming- ton,	200	00
Tuition, Town of Chester- field,	600	00
Tuition, Town of Goshen,	450	00
Tuition, Town of Conway,	100	00
Sale of Grass on School Lot.	5	00
Refund on School Account,	11	60
Income, Collins School Fund,	1,326	39
Income, O. G. Spelman School Fund,	1,738	82
Income, Helen E. James School Rep. Fund,	1,200	00
Income, A. S. Hills Fund,	195	62
Income, Whiting Street Fund,	350	00
Income, Electa Wait Fund,	79	78
Income, Lyman D. Waite Fund,	41	51
Income, Perpetual Care Funds,	40	32
From C. P. Rustemeyer, Tax Collector,	45,799	28
From H. E. Bradford, Collector Water Dept.,	3,207	99

Loans Anticipation of		
Taxes,	42,000	00
Interest on deposits,	385	77
Rent of Town Hall,	70	00
From Williamsburg Grange		
for Library B.,	10	00
Refund on Library Acct,	2	00
Refund on Water Acct,	4	00
Refund on Insurance Acct,	4	40
Refund on Pub. Welfare Acct,	90	27
Refund on A. S. Hill's Acct,	10	00
Refund on Highway Acct,	8	00
From Peck Lumber Co.,		
(Damages),	32	70
Fees From Sealers of Weights		
and Measures,	34	52
Fees From Licenses,	52	50
Fees From Scales,	25	
Refund on Highway Chap. 81		
From Town of Goshen,	6	00
From Kirk H. Stone,	10	00
From Sale of Dynamite,	2	00
From Use of Trucks,	1,318	63
From Use of Tractor,	555	00
From Gravel from Town		
Bank,	24	10
	<hr/>	\$134,823 48

EXPENDITURES

School Acct,	\$33,529	37
Highway,	3,275	21
Contingent,	2,396	70
Public Welfare,	1,211	88
Insurance,	426	57
Salary,	1,720	00
Nurse,	500	00

Moth Work,	251. 18
Highway Chap 81,	9,200 31
Water Dept. Acct.,	776 62
Helen E. James, School Rep. Fund,	1,200 00
Fire Alarm System Prec. B.,	378 10
Loan Acct.,	44,800 00
Land Damage,	1,740 00
Sinking Fund Com.,	1,000 00
Repairs on Town Clocks,	60 00
Memorial Day,	60 00
Hamp. Co. Trustees, Aid to Agriculture,	150 00
District Court Fees,	46 00
Soldier's Relief,	200 00
Library B.,	352 13
Mother's Pensions,	1,175 50
Street Lights,	2,026 20
Fire Department,	300 00
Interest,	3,018 70
Coupon,	780 00
Mt. Street Cemetery,	25 00
County Tax,	5,698 28
State Aid,	216 00
State Tax,	3,480 00
State Highway Repairs,	535 00
National Bank Tax,	04
Service Charges at Bank,	1 50
Perpetual Care Funds,	40 32
Whiting Street Fund,	330 00
Electa Wait Fund,	85 00
Lyman D. Wait Fund,	10 00
A. S. Hills Fund,	264 50
	<hr/> \$121,260 11
Bal. on hand Jan. 1, 1928,	\$13,563 37
	<hr/> \$134,823 48

Bal. on hand Jan. 1, 1928,		\$13,563 37
Surplus War Bonus Fund,	\$1,029 86	
Bal. on Electa Wait Fund,	3 52	
Bal. on A. S. Hills Fund,	289 42	
Bal. on Whiting St. Fund,	53 53	
Bal. on O. G. Spelman School Fund,	798 56	
Bal. on Lyman D. Wait Fund,	31 51	
	<hr/>	\$2,206 40
Available,		<hr/> \$11,356 97

ANTICIPATION OF REVENUE LOANS ACCOUNT

1927	DR.	
Jan. 1, Bal. due on 1926 Bonds,	\$25,000 00	
Mar. 30, Borrowed from the Old Colony Trust Co., Boston,	35,000 00	
Sept. 27, Borrowed from the Hayden- ville Savings Bank,	7,000 00	
	<hr/>	\$67,000 00

CR.

Apr. 1, Paid the Haydenville Savings Bank,	\$25,000 00	
Nov. 27, Paid the Hampshire Co. Trust Co.,	3,000 00	
Nov. 30, Paid the Old Colony Trust Co.,	15,000 00	
	<hr/>	\$43,000 00

1928

Jan. 1, Bal. due on 1927 loans,	\$24,000 00
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Statement of Water Debt:

Water Bonds,	\$50,000 00
Less Sinking Fund,	39,137 24
	<hr/> \$10,862 76

ASSETS

Balance in Treasury,	\$11,356 97	
Due on Outstanding Taxes,	11,599 96	
	<hr/>	\$22,956 93

LIABILITIES

Due Old Colony Trust Co.,	\$20,000 00	
Due Haydenville Savings Bank,	4,000 00	
	<hr/>	\$24,000 00

Notes coming due in 1928 :

At Haydenville Savings Bank,		
Mar. 27, Loan of 1927, Anticipation of Taxes,	\$4,000 00	
At Old Colony Trust Co., Boston,		
Mar. 27, Loan of 1927, Anticipation of Taxes,	20,000 00	
At Hampshire Co., Trust Co., Northampton,		
July 8, Water Extension Loan,	800 00	
At First Nat. Bank, Northampton,		
Oct. 1, Cone Bridge Loan,	1,000 00	
	<hr/>	\$25,800 00
At Hampshire Co. Trust Co.,		
1 Note \$800.00, Water Extension		
Loan coming due July 8, 1929,		\$800 00
At the First Nat. Bank, Northampton,		
3 Notes \$1,000.00 each, Cone		
Bridge Loan, coming due Oct 1,		
1929, 1930 and 1931,		\$3,000 00

INCOME FROM COLLINS SCHOOL FUND

Dividends on the following Bank Stock :
 20 Shares Northampton Nat. Bank, \$340 00

20 Shares Hampshire Co. Trust Co., Northampton, Mass.,	160 00	
21 Shares First Nat. Bank, North- ampton, Mass.,	168 00	
21 Shares First Nat. Bank, Greenfield, Mass.,	210 00	
24 Shares Mechanics Nat. Bank, Worcester, Mass.,	336 00	
Interest on deposit at the Hayden- ville Savings Bank,	112 39	
	<hr/>	\$1,326 39

INCOME FROM ELECTA WAIT FUND

DR.

Cash on hand Jan. 1, 1927,	\$9 24	
Interest,	79 78	
	<hr/>	\$89 02

CR.

Service charges at Bank,	\$ 50	
Paid Beneficiaries,	85 00	
Balance on hand Jan. 1, 1928,	3 52	
	<hr/>	\$89 02

INCOME FROM THE A. S. HILLS FUND

DR.

Cash on hand Jan. 1, 1927,	\$348 30	
Interest,	195 62	
Check returned,	10 00	
	<hr/>	\$553 92

CR.

Paid Beneficiaries,	\$264 50	
Cash on hand Jan. 1, 1928,	289 42	
	<hr/>	\$553 92

INCOME FROM THE WHITING STREET FUND

DR.

Cash on hand Jan. 1, 1927,	\$34 53	
Interest transferred,	350 00	
	<hr/>	\$384 53

CR.

Services charges at Bank,	\$1 00	
Paid Beneficiaries,	330 00	
Cash on hand Jan. 1, 1928,	53 53	
	<hr/>	\$384 53

INCOME FROM THE ONSLOW G. SPELMAN
SCHOOL FUND

DR.

Bal. on hand Jan. 1, 1927,	\$41 34	
Interest,	1,738 82	
	<hr/>	\$1,780 16

CR.

Expended to Jan. 1, 1928,	\$1,519 87	
Bal. on hand Jan. 1, 1928,	260 29	
	<hr/>	\$1,780 16

INCOME FROM THE LYMAN D. WAIT FUND

DR.

Interest to Jan. 1, 1928,	\$41 51	
	<hr/>	\$41 51

CR.

Paid Beneficiaries,	\$10 00	
Balance on hand Jan. 1, 1928,	31 51	
	<hr/>	\$41 51

INCOME FROM PERPETUAL CARE FUNDS

DR.

Interest to Jan. 1, 1928,	\$40 32	
	<u> </u>	\$40 32

CR.

Expended to Jan. 1, 1928,	\$40 32	
	<u> </u>	\$40 32

SURPLUS WAR BONUS FUND

Cash on hand Jan. 1, 1928,	\$1,029 86	\$1,029 86
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ANNA E. WATSON,

Treasuere.

Assessors' Report

To the Inhabitants of the Town of Williamsburg :

The Assessors preface their report with a few statements concerning the Revenue Deficit reported by the State Auditors to anticipate questions which may arise.

Upon referring to this report it will be found that the calculation of the tax levy consists of Debit and Credit entries. The debits consist of the various expenditures and the credits consist of the revenues to meet these expenditures.

The debit items are self-explanatory. The credit items are three in number : Receipts from outside sources ; Free Cash in the Treasury ; and the Tax Levy.

At the time of the State Audit in 1922 it is said that there was a surplus of approximately \$8,000. At the present time there is a deficit of \$8,000. This represents a difference of \$16,000 which we account for as follows :

Water Department Sinking Fund	\$2,000 00
Highways	4,517 65
Free Cash	9,816 65

In at least two years the sum of \$1,000 has been paid from the treasury into the Sinking Fund without having been raised by taxation. It is argued that this sum should have been included by the Assessors in their calculations whether or not it was in the budget of appropriations. We recommend, however, that in the future this annual payment to the Sinking Fund be included in the list of appropriations, as well as those yearly payments due on Bridge and Water Extension loans.

Of course, if the Board of Assessors happens to be experienced they will take care of these items by adding them to the list of appropriations which is certified to that

board by the Town Clerk. But there is always a possibility of having a new board—as happened in 1925—and these items then are very apt to be left out of consideration.

In 1926 there was erroneously included in the list of Estimated Receipts the sum of \$4,517.65 received from the State on account of Highways. Under the provisions of Chapter 81 the State and Town each contribute the sum of \$4,600, making the total amount expended \$9,200. But by including the money received from the State as a deduction in calculating the tax levy, the appropriation of \$4,600 by the town was nullified and it actually raised nothing by taxation although its share of the road expense was paid out of the treasury just the same. In this connection we recommend that in the future the town appropriate the entire amount to be expended—the sum of \$9,200—and that the amount contributed by the State be included in the list of Estimated Receipts by the Assessors. According to the Division of Public Accounts this is the procedure generally followed in other towns and obviates the possibility of such an error on the part of the Assessors.

Finally, the free cash on hand in the Treasury has always been used as a credit to reduce the tax levy. The Treasurer's report showed "Cash Available" on January 1, 1926 as \$9,816.65 and that sum was used as "Free Cash" in the 1926 calculation. This should not have been done, as we now find that there is a vast difference in the meaning of the terms and that the "Cash Available" together with the outstanding taxes was needed to cover a Revenue Loan at that time outstanding.

In regard to the raise in the tax rate in 1927: This increase did not take care of any part of the revenue deficit, but was due to the automatic elimination of the Free Cash item from our calculations to prevent the deficit from becoming larger. Cash Available on January 1, 1927 was \$10,057.85 and if this item had been treated as Free

Cash, as in the previous year and included in our calculation as a credit, the effect would have been to increase the Revenue Deficit to \$18,000.00.

Appropriations,	\$54,295 00	
Paymnts due in 1927 on bridge and water extension loans,	1,800 00	
State Tax,	3,480 00	
State Highway Tax,	535 00	
County Tax,	5,698 28	
Overlay,	554 48	
	<hr/>	\$66,362 76

ESTIMATED RECEIPTS

Income Tax,	\$8,337 09	
Corporation Tax,	1,568 94	
Bank Tax,	315 97	
Schools,	8,490 35	
Interest on deposits and taxes,	773 00	
General Government,	1,877 00	
	<hr/>	\$21,362 35
Free cash in Treasury,	NONE	
Total deductions,		\$21,362 35
Amount raised by poll tax,	\$1,110 00	
Amount raised by taxation of pro perty,	43,890 41	
	<hr/>	\$45,000 41
		<hr/>
		\$66,362 76
Value of assessed land,	\$312,620 00	
Value of assessed buildings,	741,663 00	
	<hr/>	\$1,054,283 00
Value of assessed Personal Estate	\$275,717 00	
	<hr/>	\$1,330,000 00

Rate of taxation,	\$33 00
Number of Polls assessed,	555
Number of Resident individuals assessed on property,	516
All others (including firms, corporations and trustees),	23
Number of Non-resident individuals as- sessed on property	79
All others,	11
Number assessed for poll tax only,	197
Total number assessed on property,	629
Number of horses assessed,	157
Number of cows assessed,	398
Number of neat cattle assessed,	185
Number of sheep assessed,	65
Number of swine assessed,	42
Number of fowl assessed,	3,529
Number of dwelling houses assessed,	428

PROPERTY EXEMP FROM TAXATION

Church, personal and real,	\$53,900 00	
Library, personal and real,		19,100 00
School, personal and real,	53,700 00	
Town hall, engine houses, etc., with equipment,	10,625 00	
Petticoat Hill Park,	1,800 00	
Water works,	100,000 00	
	—————	\$239,125 00

Respectfully submitted,

ROSWELL JORGENSEN,

RAYMOND A. WARNER,

WALTER E. KELLOGG,

Board of Assessors.

Report of Sinking Fund Commissioners

1927

Jan. 15.	Cash in bank,	\$15,587 92
July 15.	Dividend, Haydenville Savings Bank,	350 71
Dec. 30.	Coupons, Town of Williamsburg bonds,	840 00
Dec. 31.	Received from Town Treasurer,	1,000 00

1928

Jan. 16.	Dividend, Haydenville Savings Bank,	358 61
		<hr/> \$18,137 24

ASSETS

Bonds, Town of Williamsburg, Water Department,	\$21,000 00
Cash in Haydenville Savings Bank,	18,137 24
	<hr/> \$39,137 24

HENRY YW. GRAVES,
HUBERT A. SMITH,
LEON B. SANDERSON.

Auditors' Statement

We hereby certify that we have examined the accounts of the Selectmen, Town Treasurer, Town Clerk, Water Commissioners, Sinking Fund Commissioners, Tax Collector and School Committee for the year ending Dec. 31, 1927.

Our investigation shows that the statements of these officers as given elsewhere in this report represent the true summary of the accounts as we have found them.

In some instances we decided that duplicating the work of the State Auditors was unnecessary, so that checking of the accounts of the year, previous to their audit of Aug. 19, was in part done by them.

It is our belief that the annual report of the Water Commissioners should state (1) the uncollected water bills at the beginning and end of the year, (2) the water charges during the year, and (3) the abatements made to patrons. At present only the statements of the departments given

We do not recommend that the Town Treasurer be authorized to pay the salary of any town employee, or official, in advance for services rendered, as has been the practice in some cases.

Our suggestions as given in last years report have been complied with in general, with the exception that original bills have not been kept on file in some departments as they should be.

RAYMOND P. PECK,

WILLIAM G. LOOMIS,

Auditors.

ALMONERS OF WHITING STREET FUND

Jan. 1, 1927,		
Unexpended Balance,	\$34 53	
Interest on Funds,	349 50	
Paid 33 Beneficiaries,	330 00	
Bank Service Charge,	50	
Balance,	<hr/>	\$53 53

MARTHA S. BISBEE,
 JOSEPHINE SHEEHAN,
 ARTHUR J. POLMATIER.

DEPARTMENT OF PUBLIC WELFARE

Typhoid,	1
Pulmonary Tuberculosis,	1
Scarlet Fever,	3
Mumps,	4

Placards placed and Homes quarantined on diseases reported that are dangerous to Public health.

This office has not proper implements to take care of fumigating homes quarantined and the local nurse has done same when necessary.

REPORT OF MILK INSPECTOR

To the Board of Health :

Gentlemen :—I respectfully submit the following report.

Number of permits to producers,	51
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Number of permits to dealers,	10
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I find the stables and cows in town in good condition and the milk handled in a sanitary manner.

Respectfully submitted,

NEWTON K. LINCOLN,

Inspector.

REPORT OF INSPECTOR OF ANIMALS

To the Board of Health :

Gentlemen :—I respectfully submit the following report :

Number of dairies inspected,	94
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Number of dairy cows inspected,	432
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Number of young cattle inspected,	268
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Number of bulls inspected,	31
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Number of oxen inspected,	8
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Number of sheep inspected,	66
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Number of swine inspected,	97
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Number of cows quarantined,	2
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Respectfully submitted,

JOHN A. BRECKENRIDGE,

Inspector of Animals.

Respectfully submitted,

HARRY WARNER,

THOMAS F. LENIHAN,

G. M. BRADFORD.

REPORT OF FISH AND GAME WARDEN

To the Board of Selectmen :

Gentlemen:—I submit the following report:

From Jan. 1, 1927 until Jan. 1, 1928, the actual time spent on duty was 280 hours, 210 licenses inspected, 11 violations with evidence and data reported and turned over to the District Warden for prosecution, resulting in four convictions, \$100 in fines and \$22 worth of confiscated property.

Respectfully submitted,

L. H. CRANSON,

Fish and Game Warden.

Report of Extension Service

Agricultural Work:

The County Agent has done work with the dairymen in town, getting some fields of alfalfa started and helping one or two men to buy good pure bred bulls. The value of lime has been stressed and sales of the same in town have increased.

There are eight herds in Williamsburg which are now free from bovine tuberculosis and there are 173 cattle in these herds.

Demonstration Work:

There has been but little Demonstration work done the past year, due probably to lack of demand for same from the women of the town. Miss Pozzi is now working with Mrs. Sereno Clark and expects to get something started soon.

Club Work:

Where seems to be difficulty in getting local leaders for club work. But Mr. Eastman has put some little here and has a few very enthusiastic members.

Pruning demonstrations have been held. A concrete mixing demonstration was held attended by quite a large number of farmers.

Poultry work has been done with several poultrymen and two of the poultrymen have been in the state wide poultry record contest.

It is to be hoped that all will feel free to call on the staff of the Extension Service. They are ever ready to give valuable aid.

R. A. WARNER,

Town Director.

Report of Trust Fund Commissioners

The Commissioners of Trust Funds held their first meeting June 8, 1927 and organized with C. J. Hills as Chairman and R. S. Jorgensen as Clerk.

On August 15, 1927 the Cossimmioners met with the Town Treasurer at the Hampshire County Trust Company and checked the following list of funds, which was found to be correct :

SPELMAN SCHOOL FUND

	Amount	Rate
LaBelle Iron Works bond,	\$1,000 00	6%
Whitaker Glessner bond,	1,000 00	6
Public Service Co. of Illinois bond,	2,000 00	5
Toledo Edison Company bond,	3,000 00	5
Pennsylvania Light & Power bond,	1,000 00	7
Indiana General Service Corp. bond,	1,000 00	5
Haydenville Savings Bank account,	27,443 41	4½

COLLINS SCHOOL FUND

Haydenville Savings Bank account,	\$1,677 09	4½
Northampton National Bank stock,	2,000 00	varies
First Nat'l Bank of Northampton stock,	2,100 00	varies
Greenfield First National Bank stock,	2,100 00	varies
Worcester First National Bank stock,	2,400 00	varies
Hampshire Co. Trust Company stock,	2,000 00	varies

LYMAN D. WAITE FUND

Hampshire Co. Trust Company account,	\$709 25	4½
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ELECTA WAITE FUND

Haydenville Savings Bank account,	\$1,813 40	4½
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WHITING STREET FUND

Hampshire Co. Trust Co. account,	\$5,688 47	4½
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A. S. HILLS FUND

Second Liberty Loan bond,	\$5,000 00	4½
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PERPETUAL CARE FUNDS

Haydenville Savings Bank accounts,		
Warren & Warner Fund,	\$200 00	4½
Baker Fund,	300 00	4½
Graves Fund,	200 00	4½

WEEKS ACCOUNT

Haydenville Savings Bank,	\$334 60	4½
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With a view to increasing the degree of safety of investment it was voted to divide the present deposit of \$27,443.41 in the Haydenville Savings Bank account of the Spelman School Fund as follows:

Northampton Institution for Savings,	\$5,000 00
Easthampton Savings Bank,	3,500 00
Hampshire County Trust Company,	1,000 00
Nonotuck Savings Bank,	1,500 00
Florence Savings Bank,	1,500 00
Haydenville Savings Bank,	14,943 41

All of these transfers have been completed with the exception of that to the Northampton Institution for Savings, which will be consummated in July of this year.

It was voted to anticipate the calling of the Second Liberty Loan by the Federal government, and accordingly the \$5,000 bond of this issue held for the A. S. Hills Fund has been sold and the proceeds deposited in the Northampton Institution for Savings.

C. J. HILLS,

H. W. GRAVES,

R. S. JORGENSEN,

Commissioners.

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

Town of Williamsburg

FOR THE

YEAR ENDING DECEMBER 31, 1927

Report of School Committee

Your School Committee beg leave to submit their Annual Report as follows:—

The major repairs made during the year 1927 consisted of; Painting the interior woodwork of the Haydenville Grammar School building, reshingling the Maple Street School building, revarnishing the woodwork in the Helen E. James building, rebuilding the chimney and putting a new roof on the same building.

Each year the registration at the Mountain St. School has decreased but it has been impossible to discontinue the school as the pupils could not be accomodated in either of the central schools. Due to re-arrangement of classes in the Haydenville central school it is now possible to accomodate the Mountain Street pupils and from Sept. 1928, the Mountain St. school will be discontinued and the pupils transported to the central school in Haydenville.

About ten years ago, Mrs. Helen E. James placed the sum of \$3,000 at interest in a Trust Fund to be known as the Helen E. James School Repair Fund. The income from this Fund is at the disposal of the School Committee for major or capital repairs to the Helen E. James School Building. During the summer of 1927, it was decided to place a new roof, flashings and cornice on the Helen E. James School building. The cost of this work was \$1,212, of this amount only \$12.00 was taken from the regular school appropriation, the balance coming from the Repair Fund.

In closing our report, your committee wish to extend to all who have had any part in the administration of school affairs, our sincere thanks for whole-hearted co-operation from all.

Respectfully submitted,

J. CLARK FOSTER,

WALTER H. THAYER,

CHARLES H. GOULD,

School Committee.

TEACHER'S SALARY

Anne T. Dunphy,	\$1,700 00
Charles E. Turner,	1,304 00
Bernard M. Cooney,	900 00
Bertrand W. Chapmen,	600 00
Mrs. R. A. Warner,	1,300 00
Linda Howlett,	660 00
June F. Flanders,	340 00
Nellie A. Dolan,	1,100 00
Jennie C. Kiely,	1,100 00
Doris E. Leland,	975 04
Ruth G. Erickson,	85 00
Margaret E. Trainor,	1,083 35
Marion C. Chandler,	1,040 00
Margaret M. O'Leary,	600 00
Millie R. Dansereau,	840 00
Josephine G. Cahil,	176 66
Mary A. Burke,	815 00
Ethel Curry,	950 00
Elizabeth J. Purrington,	1,000 00
Anna Meehan,	320 00
Helen O'Brien,	264 00
Dorothy Jenkins,	67 50
	<hr/> \$17,220 55

JANITOR'S SALARY

G. Vernon Warner,	\$1,040 00	
Henry Dansereau,	784 80	
Millie R. Dansereau,	36 00	
John Widelo,	10 00	
	<hr/>	\$1,870 80

JANITOR'S SUPPLIES

Burke & Burdeau,	\$38 74	
W. J. Sheehan & Co.,	103 47	
J. A. Sullivan & Co.,	2 50	
Standard Oil Co.,	15 05	
Foster-Farrar Company,	19 53	
C. B. Dolge Co.,	28 66	
Suriner & McBreen,	5 80	
J. L. Hammett Co.,	6 59	
Graves Garage,	2 80	
Masury-Young Co.,	4 75	
Mass. State Prison,	2 34	
House of Correction,	53	
Carroll F. Jenkins,	4 25	
Fuller Brush Co.,	10 10	
Ponsell Floor Machine Co.,	174 93	
	<hr/>	\$420 04

MUSIC TEACHERS SALARY

Mrs. Lester LeDuc,	\$792 00
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MUSIC SUPPLIES

Oliver Ditson & Co.,	\$13 48	
Theo. Presser Co.,	9 51	
Bossey & Co. Ltd.,	16 20	
E. C. Foster,	30 00	
Arthur P. Schmidt,	6 01	
White's Music Shop,	3 12	
Mrs. Lester LeDuc,	2 58	
	<hr/>	\$80 80

SUPERINTENDENT

L. A. Merritt,	\$1,400 00
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SUPERINTENDENCY UNION EXPENSES

L. A. Merritt,	\$200 00	
W. H. Thayer,	50 00	
	<hr/>	\$250 00

SCHOOL NURSE AND SUPPLIES

Fabiola Plourde,	\$50 00	
Mrs. T. F. Lenihan,	301 65	
Catherine Long,	100 00	
Frank A. Brandle,	1 00	
W. J. Sheehan & Co.,	8 70	
	<hr/>	\$461 35

SCHOOL PHYSICIANS

Dr. Charles H. Wheeler, M. D.,	\$104 00	
Dr. Justin G. Hayes, M. D.,	114 00	
	<hr/>	\$218 00

TRANSPORTATION

Northampton Street R. R. Co.,	\$888 66	
H. K. Burt,	360 00	
G. B. Buckman,	28 00	
C. W. Coddington,	310 50	
Mrs. Clarence Nichols,	720 00	
S. A. Clark,	375 00	
Mrs. James Stone,	392 00	
Mrs. Donald Sanderson,	78 00	
Lyle C. Wales,	252 00	
H. M. Rhodes,	201 00	
	<hr/>	\$3,605 16

FUEL

Elwin F. Miner,	\$5 00	
David Lacourse,	64 00	
S. F. Packard,	16 40	
W. E. Kellogg,	42 00	
J. H. Graham,	626 64	
T. F. Lenihan,	750 85	
	<hr/>	\$1,504 89

REPAIRS

H. B. Lyman,	\$44 79	
Suriner & McBreen,	159 21	
James J. Hogan & Co.,	1,220 34	
W. H. Riley & Co.,	2 45	
LaFleur Bros.,	19 00	
Burke & Burdeau,	24 18	
Fred Duplissey,	11 60	
W. J. Sheehan & Co.,	153 57	
Taylor & Mellen,	69 00	
Wilfred H. Graves,	113 25	
A. H. Marsh,	217 50	
E. C. Foster,	135 00	
G. Vernon Warner,	24 51	
M. E. Foster,	12 00	
H. S. Packard,	31 48	
Turner Bros.,	24 50	
Chas. H. Gould,	10 63	
Foster-Farrar Co.,	4 09	
P. H. MvAvoy,	5 95	
D. A. Sullivan & Son,	118 40	
Geo. Dansereau,	16 00	
	<hr/>	\$2,417 45

SUNDRIES

N. E. Telephone & Telegraph Co.,	\$30 13	
Continuation School,	526 72	
T. A. Purseglove,	25 15	
Allison Spence,	2 00	
Town of Williamsburg,	76 00	
Commissioner Public Safety,	10 00	
H. S. Gere & Sons,	5 85	
Bert E. Newhall,	8 50	
Helen Nash Hinds,	30 00	
J. C. Foster,	3 20	
L. A. Merritt,	3 65	
		<hr/>
		\$721 20

BOOKS

Ginn & Co.,	\$64 77	
A. L. Burt & Co.,	10 35	
Bridgman & Lyman,	29 75	
Hampshire Bookshop,	18 00	
D. C. Heath & Co.,	14 48	
J. C. Winston Co.,	54 68	
University Publishing Co.,	3 83	
Lyons & Carnahan,	22 62	
American Book Co.,	31 77	
Scott Foresman & Co.,	48 69	
Clarence Hawkes,	10 80	
Hall & Mack Co.,	1 50	
Edward E. Babb & Co.,	12 75	
Allyn & Bacon,	19 69	
World Book Co.,	6 73	
B. H. Sanborn & Co.,	16 29	
J. B. Lippincott Co.,	15 94	
J. W. Heffernan,	1 30	
Chas. E. Merrill Co.,	3 41	
Iroquois Publishing Co.,	2 10	
Chas. Scribner's Sons,	1 50	
Macmillan Co.,	2 25	
		<hr/>
		\$393 20

SCHOOLROOM SUPPLIES

Cambridge Botanical Supply Co.,	\$295 96	
L. E. Knott Apparatus Co.,	122 65	
Milton Bradley Co.,	15 02	
J. L. Hammett Co.,	282 35	
Dowling School Supply Co.,	23 61	
C. A. Gregory,	1 50	
Metcalf Printing Co.,	45 75	
Gazette Printing Co.,	13 13	
J. B. Lippincott Co.,	27 59	
G. P. Trowbridge,	22 50	
American Multigraph Sales Co.,	221 87	
Springfield Office Supply Co.,	31 09	
Iroquois Publishing Co.,	13 56	
Cons. D. Goods Co.,	174 35	
Wiswell. The Druggist,	1 05	
Empire New England Co.,	33 79	
Edw. E. Babb & Co.,	4 24	
Pomeroy, Bros.,	13 01	
H. S. Packard,	15 68	
Oval & Koster,	19 35	
J. W. Heffernan,	1 25	
T. A. Purseglove,	64 45	
The Sportsman's Store,	27 00	
Springfield Athletic Sup. Co.,	11 83	
Denoyer-Geppert Co.,	49 15	
C. F. Williams & Son,	1 27	
March Bros.,	3 40	
	<hr/>	\$1,536 40

FREIGHT AND CARTAGE

Cecil C. Loomis,	\$3 89	
A. H. Rhodes,	26 86	
	<hr/>	\$30 75

SMITH'S AGRICULTURAL SCHOOL

Tuition,	\$1,168 76
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LIGHT

Mill River Elect. Light Co.,	\$142 36
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INSURANCE

Franklin King, Jr.,	\$230 00
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TRUANT OFFICERS

G. Vernon Warner,	\$10 00	
Henry Dansereau,	10 00	
	<hr/>	\$20 00

SCHOOL COMMITTEE

W. H. Thayer,	\$50 00	
C. H. Gould,	50 00	
J. C. Foster,	150 00	
	<hr/>	\$250 00

SUMMARY

EXPENDITURES

Teacher's Salary,	\$17,220 55
Janitor's Salary,	1,870 80
Janitor's Supplies,	420 04
Music Teacher,	792 00
Music Supplies,	80 80
Superintendent,	1,400 00
Union Expenses,	250 00
School Nurse,	461 35
School Physicians,	218 00
Transportation,	3,605 16
Fuel,	1,504 89

Repairs,	2,417 45	
Sundries,	721 20	
Books,	393 20	
Schoolroom Supplies,	1,536 40	
Smith's School,	1,168 76	
Freight and Cartage,	30 75	
Lights,	142 36	
Insurance,	230 00	
Truant Officers,	20 00	
School Committee,	250 00	
	<hr/>	\$34,733 71

RECEIPTS

Town Appropriation,	\$32,000 00
Spelman Fund Income,	1,738 82
Helen E. James School Repair Fund,	1,200 00
Bridgman & Lyman refund,	9 50
School Order not used	4 34
	<hr/>
	\$34,952 66

Receipts,	\$34,952 66
Expenditures,	34,733 71

Unexpended,	<hr/>	\$218 94
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Unexpended balance 1926 Spelman Income,	\$41 34
Unexpended balance 1927 Spelman Income,	218 94

Total Balance,	<hr/>	\$260 28
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Superintendent's Report

To the Members of the School Committee:

The annual report of the superintendent of schools is herewith submitted:

The work of the schools for 1927 has been one of steady progress. Our success has been due to the hearty and sympathetic cooperation of all who are concerned in the education and training of our children. Much credit is due to the careful deliberations and wise decisions of the School Committee. The problems that School Committees have to face are many and varied and upon a wise solution of such problems depends to a great extent the success of the schools. To the superintendent is given the work of the administration of these schools. But beyond doubt the greatest factor in the whole scheme of education is the teacher. Upon her falls the supreme task of skillful and sympathetic teaching which shall make for character building and good citizenship. All the needs of a child cannot be supplied however, by these three agencies alone. The parent must through sympathetic cooperation with all of them, aid and complete their work. "Blessed is that boy or girl who has behind him the urge of an appreciative and understanding parent."

Twelve schools were in operation during 1927. There were five at Williamsburg and seven at Haydenville.

Our teaching force suffered the loss of three teachers at the closing of schools in June. Miss Margaret O'Leary went to Northampton. Miss Linda Howlett was appointed to the New Britain Junior High School. And Mr. Bernard Cooney returned to Columbia to study law. On

the first of December Miss Doris Leland accepted a position at Greenwich, Connecticut. These teachers had been excellent work and their loss was keenly felt.

To fill the vacancies left by these changes, Miss Millie Dansereau was transferred from Mt. St. School to Miss O'Leary's fifth grade. Miss Anna Meehan, a North Adams Normal graduate, was appointed to teach at Mt. St. Miss June Flanders, Westfield, 1927, was elected to take the vacancy left by the withdrawal of Miss Howlett. Miss Ruth Erickson, North Adams Normal, 1927, was appointed to teach grades one and two at Williamsburg. Mr. Bertram Chapman, Vermont University, 1926, was appointed to the English department in the high school.

A change occurred in our health program when we received the resignation of Miss Fabiola Plourde who had been with us three years and had done such excellent work. Miss Plourde had come to be liked by all with whom she worked, and many saw her go with sincere regret.

This vacancy was filled by the appointment of Miss Katherine G. Long, a registered nurse who has taken special training in public school nursing at Hyannis Normal School. The schools under her direction have recently begun the Modern Health Crusade which is a definite training in health habits. It is one of the most successful methods of teaching healthy living.

Last June our high school attained a point in achievement which it had never reached before. In competition with graduates of many public high schools and private college preparatory schools one of its graduates passed the Comprehensive College Entrance Examinations. This was the first graduate from this school to pass this type of entrance examination.

The school is steadily improving in the attitude secured in regard to better preparation of lessons, to attendance, to written work, and to a desire on the part of its students to do serious work.

For a number of years the juniors and seniors have had a debating society. This group gives each year a number of debates. The best debater from each is selected by the judges, and a final debate is held by those so selected. The best debater in this final debate is awarded the Alumni Debating Prize which is \$10. This year the society has begun inter-school debating, and looks forward to profitable and pleasant experience against other schools. The inter-school debate is also a new undertaking on the part of our high school.

One change in the rules and regulations of the School Committee should be mentioned before closing. That is the change in the entering age of pupils. No child under $5\frac{1}{2}$ years of age on Oct. 1st may be admitted to the first grade. This has been adopted so that children will be old enough to profit by the work given, and to eliminate in so far as possible retardation.

Recommendations :

1. Establish a salary schedule for principals and teachers. This should be done so that teachers and principals may know what to expect in the way of yearly increases. Too many of our good teachers leave because there is nothing to look forward to no matter how well their work is done.
2. Remodel the Center Building at Haydenville so as to get better lighting in each school room. This can be done by a rearrangement of the windows.
3. Employ a supervisor of drawing. This can be done on a part time plan and should not be very expensive.
4. Employ a supervisor of penmanship. Here, too, the work could be done on a part time basis and would not cost a great deal.
5. Establish a course of typwriting and stenography in the high school. The use of the typewriter is a practical thing for many people who do not go into commercial

lines, and our pupils should be given the opportunity to learn its uses.

6. Close the Mountain Street School. This school is an expensive school. The average cost per pupil there is approximately \$83.60, while the average cost per pupil for the town is \$56.59. Over \$300 per year may be saved by transporting the pupils in that district to the Haydenville school.

7. Increase the length of the grade school year to thirty-eight weeks. Many of the surrounding towns have thirty-eight to forty weeks for a school year. We are expected and required to do as much work in 36 weeks. This is manifestly unfair to our children and should be corrected.

The appreciation and thanks of this department are extended to all who have in any way helped in this work of educating the boys and girls of Williamsburg in 1927.

Respectfully submitted,

L. A. MERRITT,

Superintendent of Schools.

SCHOOL STATISTICS

for the year ending June 30, 1927

School	Boys enrolled	Girls enrolled	Av. membership	Av. Attendance	Per cent of Attendance	Aggregate Attendance
Williamsburg High	33	30	59.69	56.77	95	1,0417.5
Grammar	13	13	26.24	25.04	96	4,228.5
Intermediate	19	18	37.67	35.6	95	6,076
Second Primary	17	22	36.72	34.8	95	5,876.5
First Primary	23	24	43.57	40.5	93	6,796.5
Haydenville Grammar	15	16	28.79	26.4	91	4,447.5
Intermediate	30	17	46.88	45.4	97	7,658.5
Grades IV. and V.	23	21	44.00	42.8	98	7,216
Grade III.	20	10	28.54	27.59	97	4,094.5
Grade II.	11	18	28.31	27.6	97	4,649.5
Grade I.	22	11	31.33	29.2	94	4,927
Mt St.	4	8	8.63	7.9	93	1,362

SCHOOL CALENDAR

1928

Sept. 4—Schools open.

Dec. 21—Schools close.

1929

Jan. 7—Schools open.

Mar. 1—Schools close.

Mar. 11—Schools open.

May 3—Schools close.

May 13—Schools open.

June 21—Schools close.

June 28—High School closes.

The usual holidays will be observed.

Report of School Nurse

Mr. L. A. Merrit, and Members of the School Board :

Following is a report of the School nursing activities for the year 1927.

A clinic for the prevention of diphtheria was held in January, serving both towns. A total of 122 children were given toxin anti-toxin. The year 1927 has shown advancement in the health work, with the opening of Camp Hodgkins, at Haydenville Heights. This is a County Health Camp for underweight children. Four children were sent from Williamsburg and Haydenville. These children showed a marked improvement in weight and general physical condition after having three weeks at the camp.

All children in the grades were weighed and measured twice during the year and the underweights were weighed four times. Each child was given a physical examination by the School Physicians at the beginning of the school year. Eye and ear tests were given, and parents advised of existing defects.

The dental clinic under the supervision of the Red Cross was well attended. Approximately four hundred children were examined for dental defects. The work of the dental clinic consisted of 134 extractions, 186 fillings, and prophylactic treatments.

An average of five days a month was devoted to school work, which included the above activities, class room instruction, follow up work in the homes and first aid dressings.

Respectfully submitted,

KATHERINE G. LONG, R. N.

Report of Music Supervisor

Mr. L. A. Merritt,

Dear Sir:—The following is the annual report of the Supervisor of Music in the schools of Williamsburg.

Every effort has been made this year in the study of the theory of music. The children all through the grades should be able to open their music books and sing intelligently the songs written for them. The teachers have worked diligently and I feel sure that by the close of the school year these boys and girls will have successfully completed their grades in music.

At Christmas time, two very successful Operetta's were given "Christmas with the Old Woman who lived in a Shoe" was presented at Haydenville, and "Santa's Air Line" at Williamsburg. These showed weeks of careful work on the part of both teachers and pupils.

In the High School my work is with the Chorus, which is composed of the entire school and with the Girls' Glee Club.

Just recently the High School presented a very pretty musical comedy entitled "Miss Cherry Blossom". Both chorus and Glee Club are now preparing for a musical to be given in March, and for graduation in June.

In closing I wish to thank pupils, teachers, and school officials for their assistance and co-operation in my work.

Respectfully submitted,

ALICE G. LEDUC,

Supervisor of Music.

Report of School Physician

Mr. L. A. Merritt,

Superintendent of Schools.

Dear Sir:—I submit herewith my annual report as School Physician for the Village of Haydenville;

Pupils examined,	208
Cases of diseased tonsils and adenoids,	10
Pupils with very poor teeth,	20
Cases of impetigo,	6

It is gratifying to note the better health of school children during the last few years, particularly in respect to those defects which the parents have been asked to remedy, such as diseased tonsils, teeth, etc. There were no cases of pedunculosis seen at the beginning of the school year, and only five pupils had not been vaccinated. These were soon inoculated, making every child immune to small-pox. This is probably the first time in the history of the Haydenville schools that this favorable condition has existed. Some diseased tonsils have been removed and many teeth repaired. This part of the repair program is especially useful. There were no epidemics in the village during the year.

Respectfully submitted,

CHARLES H. WHEELER.

Mr. L. A. Merritt,

Superintendent of Schools.

Dear Sir:—Following is my annual report as School Physician for the Village of Williamsburg:

No. pupils examined,	202
No. found with decayed teeth,	108
No. with diseased tonsils and adenoids,	10

Respectfully submitted,

J. G. HAYES, M. D.

REPORT OF AN AUDIT

OF THE

TOWN ACCOUNTS

JANUARY 1, 1926 TO AUGUST 19, 1927

Made in Accordance with the Provisions of
Chapter 44, General Laws

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
Boston, Mass.

Sir :

As directed by you, I have made an audit of the books and accounts of the town of Williamsburg for the period from January 1, 1926 to August 19, 1927, and submit the following report thereon :

The books and accounts of the treasurer were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town and with the other sources from which money was paid into the town treasury. The payments were checked with the orders of the selectmen, the school committee, and the water commissioners authorizing payment of town funds. The orders of the school committee and of the water commissioners were not signed by the selectmen. The 1926 school orders, which

bore the signature of a single member of the committee, could not be checked against the original vouchers, for the reason that they had apparently been destroyed. While the school orders since March, 1927, were signed by two members of the committee, it was found that one of the members had signed a blank book of orders in advance.

In connection with the approval of bills attention is called to Section 52, Chapter 41, General Laws, which reads as follows:

.....The auditor or officer having similar duties in cities, and the selectmen in towns, shall approve the payment of all bills or pay rolls of all departments before they are paid by the treasurer, and may disallow and refuse to approve for payment, in whole or in part, any claim as fraudulent, unlawful or excessive; and in that case the auditor or officer having similar duties, or the selectmen, shall file with the city or town treasurer a written statement of the reasons for the refusal; and the treasurer shall not pay any claim or bill so disallowed.

.....
The treasurer's cash book was footed throughout for the period of the audit and the cash balance was verified by a reconciliation of statements received from the banks of deposit. It is recommended that the receipts on account of taxes and interest thereon be entered on the treasurer's cash book separately, by levies.

The appropriations voted by the town were listed from the town clerk's records and compared with the aggregate amount expended from each appropriation, disclosing overdrafts, which are contrary to Section 31, Chapter 44, General Laws, which reads as follows:

No department of any city or town, except Boston, shall incur liability in excess of the appropriation made for the use of such department, except in cases of extreme emergency involving the health or safety of persons or property, and then only by a vote in a

city of two thirds of the members of the city council, and in a town by a vote of two thirds of the selectmen.

It was noted that certain accounts have been credited with receipts in addition to the amounts appropriated by the town for the use of the departments, which practice is in violation of Section 53, Chapter 44, General Laws, which reads as follows:

All moneys received by any town officer or department, except as otherwise provided by special acts and except fees provided for by statute, shall be paid by such officer or department upon their receipt into the town treasury. Any sums so paid into the town treasury shall not later be used by such officer or department without a specific appropriation thereof, except that sums allotted to towns for highway purposes by the commonwealth or a county, which shall be used only for the purposes specified by the officials making the allotment or to meet temporary loans issued in anticipation of such allotment as provided in section six or six A, shall be available therefor without any appropriation.

Appropriations should be made on a flat basis, allowing the receipts to be paid into the town treasury for use of the assessors in reducing the tax levy, as is provided in Section 23, Chapter 59, General Laws, which reads as follows:

The assessors shall annually assess taxes to an amount not less than the aggregate of all amounts appropriated, granted or lawfully expended by their respective towns since the last preceding annual assessment and not provided for therein, of all amounts required by law to be raised by taxation by said towns during said year, of all amounts necessary to satisfy final judgements against said towns and of all abatements granted on account of the tax assessment of any year in excess of the overlay of that year, and not otherwise provided for; but such assessments shall

not include liabilities for the payment of which towns have lawfully voted to contract debts. The assessors may deduct the amount of all the estimated receipts of their respective towns, except from loans or taxes, lawfully applicable to the payment of the expenditures of the year from the amount required to be assessed ; but such deduction shall not exceed the amount of the corporation tax received from the commonwealth on or before May first of the current year on account of the assessments of the previous year and of such other receipts as have been received during the preceding financial year.

More care should be taken in the preparation of the budget, in which connection it is recommended that consideration be given to the appointment of a finance committee, as is provided by Chapter 388 of the Acts of 1923, which reads as follows :

.....Every town whose valuation for the purpose of apportioning the state tax exceeds one million dollars shall, and any other town may, by by-law provide for the appointment and duties of appropriation, advisory or finance committees, who shall consider any or all municipal questions for the purpose of making reports or recommendations to the town ; and such by-laws may provide that committees so appointed may continue in office for terms not exceeding three years from the date of appointment.

The general and appropriation accounts were compiled and analyzed, and a balance sheet, showing the financial condition of the town on August 19, 1927, was prepared and is appended to this report. The balance sheet shows that the town has a revenue deficit of \$7,259.21, which sum should be appropriated and raised in the revenue of 1928, in order that the treasurer may be enabled to finance the activities of the town in accordance with law. The explanation of the deficit is that appropriations have been overdrawn, that expenditures have been made for which

there were no appropriations, and that the town voted in 1926 to authorize the assessors to use the cash balance on January 1, 1926, for the purpose of reducing the tax levy. That the amount used by the assessors in 1926 in fixing the tax rate was not free cash and, therefore, not available for the reduction of the tax levy, may be seen from the fact that there actually existed a revenue deficit of \$1,740.-58 on January 1, 1926.

In 1926 the town borrowed \$1,200 on personal notes of the selectmen, contrary to the provisions of Chapter 44, General Laws, which specifies the procedure for the issuance of town notes. Notes issued in violation of the provisions of Chapter 44, General Laws, are not legal obligations of the town.

Practically all the above violations of the statutes dealing with municipal finance were called to the attention of the town in our previous audit report, but apparently no effort has been made to remedy conditions. The audit report should be published, as required by Section 40, Chapter 44, General Laws.

Attention is also called to Chapter 248, Acts of 1926, which reads as follows :

Any city, town or district officer who knowingly violates, or authorizes or directs any official or employee to violate, any provision of this chapter, or any other provision of general laws relating to the incurring of liability or expenditures of public funds on account of any city, town or district, or any provision of special law relating to the incurring of liability or expenditure of public funds as aforesaid, shall, except as otherwise provided, be punished by a fine of not more than one thousand dollars or by imprisonment for not more than one year, or both; and the mayor, selectmen, prudential committee, or commissioners, shall, and five taxpayers may, report such violation to the district attorney who shall investigate and prosecute the same.

The accounts of the tax collector were examined and verified. The warrants for the commitment of taxes for the years 1923, 1924, 1925, 1926, and 1927 poll taxes were verified. The commitment books were added, the collections were compared with the receipts of the treasurer, and the cash on hand was verified by an actual count.

The abatements were compared with the list of abatements granted by the assessors, and the outstanding accounts were listed and proved. The outstanding accounts were further verified by sending notices to all persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts are correct.

The receipts of the town clerk for dog and for sporting licenses were checked with the stubs of licenses issued, the cash on hand was verified by an actual count, and the payments to the State and the county were verified.

The records of licenses granted by the selectmen were incomplete, but so far as possible receipts for such licenses were checked to the records of licenses granted.

The accounts of the poor department were examined. No poor department register could be located and much uncertainty exists with regard to reimbursements due.

The school department accounts were examined, as well as the accounts of the sealer of weights and measures and the accounts of all other departments in which there was a record of accounts due the town.

Considerable difficulty was experienced in checking the accounts of the water department, numerous errors being found in the clerical work. The collector was found to owe the town \$72.27, and this difference was adjusted during the period of the audit.

The librarian retains cash received for fines and makes payments from these receipts for library purposes, although no record or receipts or of payments is kept. Receipts of the library, as well as of all other departments

should be paid into the town treasury as required by Section 53, Chapter 44, General Laws.

The savings accounts and securities representing the investments of the trust funds were examined and checked, the income being proved and the payments verified. The payment from the income of the James School Fund, in the hands of the Springfield Savings Deposit and Trust Company, was also verified. The income of the Hyde-Saunders School Fund is paid by the trustees to the secretary of the school committee and is used toward paying the salary of one of the teachers in the Haydenville school.

The transactions and accounts of the commissioners of the water sinking funds were checked. The securities and savings deposits, as well as the receipts of the commissioners, were verified.

The surety bonds of the town clerk, town treasurer, tax collector, water collector, and treasurer of the water sinking fund were examined and found to be in proper form.

Appended to this report are tables showing a reconciliation of the treasurer's cash, summaries of the tax accounts, town hall rents, Hyde-Saunders Fund income, water accounts, and tables relative to the transactions of the trust funds.

During the audit I received the co-operation of all town officials, and on behalf of my assistants and for myself, I wish to express appreciation for the courtesies extended.

Respectfully submitted,

EDWARD H. FENTON,

Chief Accountant.

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1926:

Per town report,	\$11,293 31
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Omitted from town report:

Water Department,	\$2,161 75	
Whiting Street Fund,	133 03	
Electa Waite Fund,	5 46	
	<hr/>	\$2,300 24
		<hr/>
		\$13,593 55

Receipts per town report,	\$119,459 32
Less water department balance January 1, 1926, included as a cash receipt in 1926,	2,161 75
	<hr/> \$117,297 57

Receipts omitted from town report:

Refund-school account,	\$ 10	
Whiting Street Fund,	350 00	
Electa Waite Fund,	79 78	
Lyman Waite Fund,	709 25	
Spelman School Fund,	9,637 91	
	<hr/>	\$10,777 04
		\$128,074 61
		<hr/>
		\$141,668 16

Payments per town report,	\$119,274 68
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Payments omitted from town report:

Whiting Street Fund,	\$448 50
Electa Waite Fund,	76 00
Lyman Waite Fund,	709 25

Spelman School Fund,	9,637	91	
Error in reporting school payments,		10	
	<u> </u>		\$10,871 76
			\$130,146 44
Balance December 31, 1926,			11,521 72
		<u> </u>	
			\$141,668 16

Balance January 1, 1927,	\$11,521	72	
Receipts January 1 to August 19, 1927,			
per cash book,	58,221	74	
	<u> </u>		\$69,743 46

Payments January 1 to August 19, 1927:

Per selectmen's orders,	\$43,061	77	
Per school orders,	22,444	08	
Per water commissioners' orders,	131	30	
Without orders:			
Interest,	280	00	
National Bank tax,		04	
	<u> </u>		\$65,917 19

Balance August 19, 1927:

Cash in office (verified),	\$617	47	
First National Bank of			
Northampton,	1,791	69	
First National Bank of			
Northampton, Special Account,	1,029	86	
Hampshire County Trust Company			
of Northampton,	387	25	
	<u> </u>		\$3,826 27
			<u> </u>
			\$69,743 46

FIRST NATIONAL BANK OF NORTHAMPTON

Balance August 19, 1927, per statement,	\$2,349 96
Balance August 19, 1927, per check book,	\$1,791 69
Outstanding checks August 19, 1927, per list,	558 27
	<hr/> \$2,349 96

FIRST NATIONAL BANK OF NORTHAMPTON

SPECIAL ACCOUNT

Balance August 19, 1927, per statement,	\$1,029 86
Balance August 19, 1927, per check book,	\$1,029 86

HAMPSHIRE COUNTY TRUST COMPANY
OF NORTHAMPTON

Balance August 19, 1927, per statement,	\$391 25
Balance August 19, 1927, per check book,	\$387 25
Outstanding checks August 19, 1927, per list,	4 00
	<hr/> \$391 25

TAXES—1923

W. G. BISBEE, COLLECTOR

Outstanding January 1, 1926, per report,	\$34 10
Abatements 1926,	\$12 00
Recommitment to C. P. Rustemeyer, collector, per warrant April 20, 1926,	22 10
	<hr/> \$34 10

TAXES—1923

G. P. RUSTEMEYER, COLLECTOR

Recommitment per warrant April 20, 1926,	\$22 10
Payments to treasurer April 20 to December 31, 1926,	\$17 10
Outstanding December 31, 1926 and August 19, 1927,	5 00
	<hr/>
	\$22 10

TAXES—1924

W. B. BISBEE, COLLECTOR

Commitment per warrant,	\$40,596 49
Commitment list in excess of warrant,	161 80
Overpayment to treasurer (refunded),	8 02
	<hr/>
	\$40,766 31

Payments to treasurer:

1924,	\$28,559 34
1925,	8,772 26
January 1 to April 20, 1926,	1,392 78
	<hr/>
	\$38,724 38

Abatements:

1925,	\$181 82
January 1 to April 20, 1926,	83 74
	<hr/>
	\$265 56

Recommitment to C. P. Rustemeyer, April 20, 1926,	1,776 37
	<hr/>
	\$40,766 31

TAXES—1924

G. P. RUSTEMEYER, COLLECTOR

Recommitment April 20, 1926, per warrant,	\$1,776 37
Payments to Treasurer April 20 to December 31, 1926,	\$1,622 48
Abatements April 20 to December 31, 1926,	153 89
	<hr/> \$1,776 37

TAXES—1925

W. B. BISBEE, COLLECTOR

Commitment per warrent,	\$42,388 88
Overpayment to collector (refunded),	5 00
Overpayment to collector (adjusted),	03
	<hr/> \$42,343 91

Payments to treasurer:

1925,	\$29,254 07
January 1 to April 20, 1926,	2,631 07
	<hr/> \$31,885 14

Abatements:

1925,	\$23 45
January 1 to April 20, 1926,	215 25
	<hr/> \$238 70

Commitment list in excess of warrant,	\$17 31
Recommitment to C. P. Rustemeyer, collector, April, 20, 1926, per warrant,	10,202 53
Outstanding April 20, 1926, and not in- cluded in recommitment warrant,	23
	<hr/> \$42,343 91

TAXES—1925

G. P. RUSTEMEYER, COLLECTOR

Recommitment April 20, 1926, per		
warrant,	\$10,202	53
Outstanding April 20, 1926, not included		
in warrant,		23
Collection not committed,	7	81
	<hr/>	\$10,210 57

Payments to treasurer April 20 to		
December 31, 1926,	\$9,217	82
Abatements April 20 to December 31,		
1926,	327	23
Outstanding December 31, 1926,	665	52
	<hr/>	\$10,210 57

Outstanding January 1, 1927,		\$665 52
Payments to treasurer January 1 to		
August 19, 1927,	\$644	76
Abatements January 1 to August 19,		
1927,	15	63
Outstanding August 19, 1927, per list,	5	13
	<hr/>	\$665 52

TAXES—1926

Commitments per warrants,	\$36,997	55
Additional commitment per warrant,	32	25
	<hr/>	\$37,029 80
Payments to treasurer 1926,	\$25,416	54
Abatements 1926,	207	10
Outstanding December 31, 1926,	11,406	16
	<hr/>	\$37,029 80
Outstanding January 1, 1927,	\$11,406	16
Overpayment to collector,		02
	<hr/>	\$11,406 18

Payments to treasurer January 1 to		
August 19, 1927,	\$7,379	70
Outstanding August 19, 1927,	3,841	50
Cash on hand August 19, 1927,	184	90
Cash variation,		08
	<hr/>	\$11,406 18

POLL TAXES—1927

Commitment per warrant,	\$1,104	00
Collections not committed,	6	00
	<hr/>	\$1,110 00

Payments to treasurer January 1 to		
August 19, 1927,	\$1,074	00
Warrant in excess of commitment list,	2	00
Outstanding August 19, 1927, per list,	24	00
Cash on hand August 19, verified,	10	00
	<hr/>	\$1,110 00

INTEREST ON TAXES

Collections in 1926:

Levy of 1923,	\$3	06
Levy of 1924,	157	87
Levy of 1925,	546	50
Levy of 1926,	13	93
	<hr/>	\$721 36

Payments to treasurer,	\$721 36
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Collections January 1 to August 19,
1927:

Levy of 1925,	\$71	91
Levy of 1926,	216	89
	<hr/>	\$288 80

Payments to treasurer January 1 to		
August 19, 1927,	\$278	78
Cash on hand August 19, (verified),	10	02
	<hr/>	\$288 80

SELECTMEN'S LICENSES ISSUED BY TOWN CLERK

Licenses issued 1926:

Pool,	\$3 00	
Junk,	30 00	
Auctioneer's,	2 00	
	<hr/>	\$35 00

Payments to treasurer 1926, \$35 00

Licenses issued January 1 to August
19, 1927:

Pool,	\$2 00	
Junk dealer's,	20 00	
Circus,	10 00	
Auctioneer's,	2 00	
Common victuallers',	2 00	
	<hr/>	\$36 00

Cash on hand August 19, 1927, (verified), \$36 00

DOG LICENSES

Licenses issued:

Males, 118 @ \$2.00,	\$236 00	
Spayed females, 18 @ \$2.00,	36 00	
Females, 20 @ \$5.00,	100 00	
	<hr/>	\$372 00

Payments to county treasurer,	\$340 80	
Fees retained, 156 @ 20¢,	31 20	
	<hr/>	\$372 00

Licenses issued January 1 to August
19, 1927:

Males, 108 @ \$2.00,	\$216 00	
Spayed females, 30 @ \$2.00,	60 00	
Females, 23 @ \$5.00,	115 00	
	<hr/>	\$391 00
Payments to County Treasurer,	\$266 40	
Fees retained, 161 @ 20¢,	32 20	
Cash on hand Aug 19, 1927, (verified),	92 40	
	<hr/>	\$391 00

HUNTING AND FISHING LICENSES

Licenses issued 1926,		\$537 75
Payments to State 1926,	\$478 50	
Fees retained 1927,	59 25	
	<hr/>	\$537 75

Licenses issued January 1 to August 19, 1927,		\$449 75
Payments to State January 1 to August 19, 1927,	\$278 00	
Fees retained,	49 25	
Cash on hand August 19, 1927, verified, 122 50		
	<hr/>	\$449 75

HYDE-SAUNDERS FUND INCOME

Balance January 1, 1926,		\$287 85
Receipts 1926:		
From trustees,	450 00	
Interest on deposit,	8 01	
	<hr/>	\$458 01
		<hr/>
		\$745 86

Payments 1926,	\$433 50	
Balance December 31, 1926,	312 36	
	<hr/>	\$745 86
Balance January 1, 1927,	\$312 36	
Receipts from trustees January 1 to August 19, 1927,	200 00	
	<hr/>	\$512 36
Payments,	\$209 57	
Cash on hand August 19, 1927,	56 74	
Due from school committee (Deposited September 8, 1927),	246 05	
	<hr/>	\$512 36

WATER DEPARTMENT

Outstanding January 1, 1926,	\$84 00	
Water charges 1926,	3,391 74	
Miscellaneous, charges 1926,	522 77	
Collections not committed 1926,	4 50	
	<hr/>	\$4,003 01
Payments to treasurer 1926,	\$3,796 25	
Abatements 1926,	73 26	
Outstanding December 31, 1926,	133 50	
	<hr/>	\$4,003 01
Outstanding January 1, 1927,	\$133 50	
Charges January 1 to August 30, 1927,	3,363 25	
Charges not committed January 1 to August 30, 1927,	16 00	
Overpayment to collector,	3 00	
	<hr/>	\$3,515 75
Payments to treasurer January 1 to August 30, 1927,	\$2,037 95	
Abatements January 1 to August 30, 1927,	74 89	

Outstanding August 30, 1927, per list,	1,250 35	
Cash on hand August 30, 1927 (verified),	80 29	
Due from collector August 30, 1927,	72 27	
	<hr/>	\$3,515 75

WATER SINKING FUND

	Savings Bank Deposits	Secu- rities	Total
On hand at beginning of year 1926,	\$12,960.09	\$21,000.00	\$33,960.09
On hand at end of year 1926,	\$15,587.92	\$21,000.00	\$36,587.92
On hand August 19, 1927,	\$15,938.63	\$21,000.00	\$36,938.63

1926

RECEIPTS

PAYMENTS

Appropriation from town,	\$1,000.00	Added to savings deposits,	\$2,627.83
Income:			
Interest on deposit,	787 83		
Coupons on Bonds,	840.00		
	<hr/>		<hr/>
Total,	\$2,627.83	Total,	\$2,627.83

January 1 to August 19, 1927

Income,	\$350.71	Added to savings deposits,	\$350.71
	<hr/>		<hr/>
Total,	\$350.71	Total,	\$350.71

A. S. HILLS CHARITY FUND

	Cash	Securities Par Value	Total
On hand at beginning of year 1926,	* \$446.80	\$5,000.00	\$5,446.80
On hand at end of year 1926,	* \$348.30	\$5,000.00	\$5,348.30
On hand August 19, 1927,	* \$424.55	\$5,000.00	\$5,424.55

* In General treasury.

1926

RECEIPTS		PAYMENTS	
Income,	\$212.50	Aid to poor,	\$311.00
Cash on hand at beginning of year,	446.80	Cash on hand at end of year,	348.30
	<hr/>		<hr/>
Total,	\$659.30	Total,	\$659.30

January 1 to August 19, 1927

Income,	\$106.25	Transfer to town,	\$30.00
Cash on hand at beginning of year,	348.30	Cash on hand August 19, 1927,	424.55
	<hr/>		<hr/>
Total,	\$454.55	Total,	\$454.55

ELECTA WAITE CHARITY FUND

	Cash	Savings Deposits	Total
On hand at beginning of year 1926,	\$5.46	\$1,773.51	\$1,778.97
On hand at end of year 1926,	* \$9.24	\$1,773.51	\$1,782.75
On hand August 19, 1927,	* \$73.52	\$1,773.51	\$1,847.03

1926

RECEIPTS		PAYMENTS	
Income,	\$79.78	Aid to poor,	\$75.00
Cash on hand at beginning of year,	5.46	Miscellaneous,	1.00
	<hr/>	Cash on hand at end of year,	9.24
Total,	\$85.24	Total,	\$85.24

January 1 to August 19, 1927

Income,	\$79.78	Pair for worthy poor,	\$15.50
Cash on hand at beginning,	9.24	Cash on hand August 19, 1927,	73.52
	<hr/>		<hr/>
Total,	\$89.02	Total,	\$89.02

* In General treasury.

LYMAN D. WAITE CHARITY FUND

	Savings Deposits	Total
On hand at beginning of year 1926,		
On hand at end of year 1926,	\$709.25	\$709.25
On hand August 19, 1927,	\$725.20	\$725.20

1926

RECEIPTS		PAYMENTS	
Bequest,	\$709.25	Deposited in savings ac- count,	\$709.25
Total,	<u>\$709.25</u>	Total,	<u>\$709.25</u>

January 1 to August 19, 1927

Income,	\$15.95	Added to savings deposits,	\$15.95
Total,	<u>\$15.95</u>	Total,	<u>\$15.95</u>

WHITING STREET CHARITY FUND

	Cash	Savings Deposits	Total
On hand at beginning of year 1926,	* \$133.03	\$5,776.76	\$5,909.79
On hand at end of year 1926,	* \$34.53	\$5,688.48	\$5,723.01
On hand August 19, 1927,	* \$28.53	\$5,716.08	\$5,744.61

1926

RECEIPTS		PAYMENTS	
Withdrawn from savings bank,	\$88.28	Paid for worthy poor,	\$445.00
Income,	261.72	Administration expense,	3.50
Cash on hand at begin- ning, of year,	<u>133.03</u>	Cash on hand at end of year,	<u>34.53</u>
Total,	\$483.03	Total,	\$483.03

* In general cash.

January 1 to August 19, 1927

Income,	\$127.60	Added to savings deposits,	\$27.60
		Administration expense,	1.00
		Aid to poor,	105.00
Cash on hand at beginning of year,	34.53	Cash on hand August 19, 1927,	28.52
Total,	\$162.13	Total,	\$162.13

ONSLOW G. SPELMAN SCHOOL FUND

	Cash	Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1926,		\$17,805.50	\$9,000.00	\$26 805 50
On hand at end of year 1926, *	\$41.43	\$27,443.41	\$9,000.00	\$36,484.75
On hand August 19, 1927, *	\$1,535.16	\$27,443.41	\$9,000 00	\$37,978.57

1926

RECEIPTS

PAYMENTS

Income,	\$1,163.52	Added to savings deposits,	\$9,637.91
Final instalment of bequest,	9,637.91	Expended for schools,	1,122.18
		Cash on hand at end of year,	41.34
Total,	\$10,801.43	Total,	\$10,801.43

January 1 to August 19, 1927

Income,	\$1,493.82		
Cash on hand at beginning of year,	41.34	Cash on hand August 19, 1927,	\$1,535.16
Total,	\$1,535.16	Total,	\$1,535.16

* In General treasury.

COLLINS SCHOOL FUND

	Savings Deposits	Securities Par Value	Total
On hand at beginning of year 1926,	\$1,640.19	\$10,600.00	\$12,240.19
On hand at end of year 1926,	\$1,641.83	\$10,600.00	\$12,241.83
On hand August 19, 1927,	\$1,604.10	\$10,600.00	\$12,204.10

1926

RECEIPTS

PAYMENTS

Income,	\$1,268.63	Transfer to town,	\$1,266.99
		Added to savings deposits,	1.64
Total,	<u>\$1,268.63</u>	Total,	<u>\$1,268.63</u>

January 1 to August 19, 1927

Income,	\$1,136.66	Transfer to town,	\$1,174.39
Withdrawn from savings deposits,	37.73		
Total,	<u>\$1,174.39</u>	Total,	<u>\$1,174.39</u>

CEMETERY PERPETUAL CARE FUNDS

	Savings Deposits	Total
On hand at beginning of year 1926,	\$892.50	\$892.50
On hand at end of year 1926,	\$887.09	\$887.09
On hand August 19, 1927,	\$927.41	\$927.41

1926

RECEIPTS

PAYMENTS

Withdrawn from savings deposits,	\$5.41	Care of lots,	\$45.98
Income,	40.57		
Total,	<u>\$45.98</u>	Total,	<u>\$45.98</u>

January 1 to August 19, 1927

Income,	\$40.32	Added to savings deposits,	\$40.32
Total,	<u>\$40.32</u>	Total,	<u>\$40.32</u>

WEEKS FUND—PRIVATE TRUST

	Savings Deposits	Total
On hand at beginning of year 1926,	\$327.24	\$327.24
On hand at end of year 1926,	\$342.12	\$342.12
On hand August 19, 1927,	\$357.67	\$357.67

1926

RECEIPTS

PAYMENTS

Income,	\$14.88	Added to savings deposits,	\$14.88
	<hr/>		<hr/>
Total,	\$14.88	Total,	\$14.88

January 1 to August 19, 1927

Income,	\$15.55	Added to savings deposits,	\$15.55
	<hr/>		<hr/>
Total,	\$15.55	Total,	\$15.55

TOWN OF WILLIAMSBURG

Balance Sheet—August 19, 1927

GENERAL ACCOUNTS

ASSETS		LIABILITIES	
Cash,		Temporary Loans:	
Accounts Receivable:		In anticipation of revenue,	\$35,000 00
Taxes:		Surplus War Bonus Fund,	1,029 86
Levy of 1923,	\$5 00	Trust Fund Income:	
Levy of 1925,	5 13	A. S. Hills Charity,	\$424 55
Levy of 1926,	4,026 48	Whiting Street Charity,	28 53
Levy of 1927 (polls),	34 00	Spelman Fund,	1,535 16
		Electa Waite Charity,	73 52
			<u>\$2,061 76</u>
Departmental:		State Tax,	3,480 00
Poor,	\$1,142 07	State Highway Tax,	535 00
School,	700 00	County Tax,	5,698 28
		Appropriation balances:	
State Aid to Highways,	\$1,842 07	General,	\$23,472 30
Water rates,	2,550 00	Water,	1,525 60
Revenue 1927, (to be provided for	1,399 91		<u>\$24,997 90</u>
by tax levy and estimated re-		Overlays reserved for abatements:	
ceipts),		Levy of 1923,	\$5 00
Account overdrawn:		Levy of 1925,	5 13
Mothers' Aid,	98 50	Levy of 1926,	926 45
Revenue deficit,	7,259 21		<u>\$936 58</u>
		Reserve Fund—Overlay Surplus,	1,810 18

Revenue available when collected:

Departmental,	\$1,842 07
Water,	1,399 91
	<hr/>
	\$3,241 98
	<hr/>
	\$78,791 54

DEBT ACCOUNTS

Sinking Fund,		
Net Funded or Fixed Debt:		
Inside Limit,	\$36,938 63	Bridge Loan,
Outside Limit,		Water Loan,
	5,000 00	
	14,661 37	
	<hr/>	
	\$56,600 00	
	<hr/>	
	\$56,600 00	

TRUST ACCOUNTS

Trust Funds:		
Cash and Securities,		
	\$63,147 38	A. S. Hills Charity Fund,
		Electa Waite Charity Fund,
		Lyman D. Waite Charity Fund,
		Whiting Street Charity Fund,
		Spelman School Fund,
		Collins School Fund,
		Cemetery Perpetual Care Fund,
		Weeks Private Trust Fund,
	<hr/>	
	\$63,147 38	
		\$5,000 00
		1,773 51
		725 20
		5,716 08
		36,443 41
		12,204 10
		927 41
		357 67
		<hr/>
		\$63,147 38

